



Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

2004

D-40 Individual Income Tax Forms and Instructions

Secure - Accurate - Faster Refunds ...



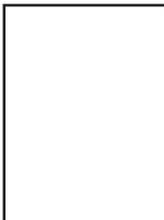
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File Electronically Today!

www.cfo.dc.gov/otr

Any voucher that is \$25,000 or more, must be filed electronically.



- **Estimated tax penalty to be enforced (see page 6)**
- **New Schedule L, Lower Income Long-Term Homeowner Credit (see the back cover)**

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE of the CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE



Daniel L. Black, Jr.
Deputy Chief Financial Officer

Dear Taxpayer:

It's tax season time again. OTR employees are committed to continuing to improve customer services for District taxpayers. I strongly encourage you to join over 90,000 taxpayers who have filed their taxes electronically.

You can file from home by visiting the electronic Taxpayer Service Center (eTSC) at www.cfo.dc.gov. The site is secure and easy to use. Tracking the status of your refund is also available and you are encouraged to use the direct deposit option.

While you are filing your taxes electronically take advantage of the DC Earned Income Tax Credit. It is easy to compute – just take 25 percent of your federal Earned Income Credit from your IRS tax return. EITC serves several important purposes. Most importantly, the DC EITC builds on the strengths of the federal EITC, which is now the most effective program for lifting working families out of poverty.

For those needing assistance this filing season, we are extending service hours at our Customer Service Center beginning March 31 through April 15. Free tax preparation service is available at this walk-in center. See page 4 for complete details.

Your tax form package includes instructions written so they are easily understood. Please follow them carefully to avoid mistakes that can delay the processing of your tax return.

As an agent of the government in the administration of taxes, we are committed to collecting taxes efficiently and timely. We strive to ensure that everyone pays their fair share of tax, so that the government has sufficient revenue to fund public expenditures in the District.

Sincerely,

A handwritten signature in black ink that reads "Daniel L. Black, Jr." in a cursive style.

Daniel L. Black, Jr.

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Need assistance?

File or pay online: www.cfo.dc.gov/otr

Get tax forms

Download forms at www.cfo.dc.gov/otr

Request forms by fax: 202-727-4TAX(4829) (option 1)

Request forms by mail: 202-442-6546

Pick up forms:

Office of Tax and Revenue

941 North Capitol St NE Lobby
8:15 am–4:30 pm

Reeves Center

2000 14th St NW Lobby
7 am–7 pm

Municipal Center

300 Indiana Av NW Lobby
6:30 am–8 pm

Recorder of Deeds Building

515 D St NW Lobby
8:30 am–4:30 pm

Wilson Building

1350 Pennsylvania Av NW
7 am–7 pm

MLK Jr Memorial Library

901 G St NW
Sunday, 1-5 pm
Monday–Thursday 10 am–9 pm
Friday, Saturday 10 am–5:30 pm

Penn Branch

3220 Pennsylvania Av SE
8:15 am–4:30 pm
Tuesdays & Thursdays

One Judiciary Square

441 4th St NW Lobby
7 am–7 pm

Ask tax questions

Contact our Customer Service Call Center: 202-727-4TAX(4829)

Regular hours

8:15 am–4:30 pm
Monday–Friday

Extended hours

March 31–April 14 - 8:15 am–6 pm; April 15 - 8:15 am–8 pm
Monday–Friday

Ask tax questions; get free tax preparation help

Visit our Walk-In Center, 941 North Capitol St NE 1st floor

Regular hours

8:15 am–4:30 pm
Monday–Friday

Extended hours

March 31–April 14 - 8:15 am–6 pm
Monday–Friday
April 15 - 8:15 am–8 pm

Saturdays

April 2 & 9 - 9 am–1 pm

Visit our Penn Branch Satellite Center, 3220 Pennsylvania Av SE

Regular hours

8:15 am–4:30 pm Tuesdays & Thursdays

Need help with this form? Come to our Walk-In Center, at 941 North Capitol St NE.

Are you unable to hear or speak? Call the DC Relay Service, 202-855-1234.

[Chinese/中文] 您需要協助閱讀或了解英文嗎？請致電 202-727-4829 或請到 941 North Capitol St NE，要求免費語言熱線(Language Line)口譯員協助您。

[Korean/한국어] 영어를 읽거나 이해하기 위해 다른 사람의 도움이 필요하십니까? 202-727-4829 번으로 전화하시거나 941 North Capitol St NE 를 방문하십시오. 귀하를 도와드릴 무료 랭귀지 라인(Language Line) 통역사를 요청하십시오.

[Spanish/Español] ¿Necesita ayuda para leer o entender inglés? Llame al 202-727-4829 o venga a 941 North Capitol St NE. Pida que le asignen un intérprete de la Línea de los Idiomas (Language Line) para que le ayude, sin costo alguno.

[Vietnamese/Tiếng Việt] Quý vị có cần giúp đỡ để đọc và hiểu Anh ngữ không? Xin gọi 202-727-4829 hoặc đến 941 North Capitol St NE. Yêu cầu có được thông dịch viên Đường Dây Ngôn Ngữ (Language Line) để giúp đỡ miễn phí cho quý vị.

Who must file a DC tax return?

You must file a DC individual income tax return if –

- You were a DC resident and were required to file a 2004 federal return.
- Your permanent residence was in DC for part or all of 2004.
- You lived in DC for 183 days or more during 2004, even if your permanent residence was outside DC.
- You were a member of the armed forces and DC was your home of record for part or all of 2004.
- You are the spouse of an exempt military person or another exempt person, such as a non-resident presidential appointee and you meet any one of the above requirements.

Do not file a DC return if –

- You were not required to file a federal return.
- You were not a resident of DC at any time during 2004.
- You were an elected member of the U.S. government who is not domiciled in DC
- You were an employee on the personal staff of an elected member of the U.S. Congress and you and the elected member are bona fide residents of the same state.
- You were a member of the U.S. executive branch appointed by the President, subject to confirmation by the U.S. Senate, whose tenure of office is at the pleasure of the President and you were not domiciled in DC during any part of 2004.
- You were a justice of the U.S. Supreme Court and were not domiciled in DC during any part of 2004.

Special filing circumstances

Part-year status

If you were a DC resident (or your permanent home was in DC) for less than a year, you must file D-40 and mark in the Filing Status area that you are a part-year resident.

Amended return

File an amended return any time you realize your DC tax liability for a prior open tax year has changed. To file an amended return for the current year, complete another 2004 D-40 with the corrected information and fill in the amended return oval. Attach an explanation of the changes. File the amended return separately from any other return. By filing an amended return as soon as possible, you will reduce the accumulation of penalty and interest charges on any balance.

If you are filing an amended return for a prior year, file a copy of the return filed for that year, fill in the amended return oval and attach a statement explaining the items being amended.

If the Internal Revenue Service adjusts your individual federal tax return, you must file an amended DC return within 90 days of receiving notice of the federal adjustment.

Refund of DC taxes withheld

If you were a DC resident but are not required to file a DC return, you must file a D-40 or D-40EZ to request a refund of any DC taxes withheld. If you were not a DC resident and are not re-

quired to file a DC return, but DC tax was withheld from your wages, file Form D-40B, Nonresident Request for Refund.

Business income of more than \$12,000

If you have gross income from DC sources of more than \$12,000 from a business or business activity, including the rental of property, you must file a Form D-30, Unincorporated Business Franchise Tax Return and report that income. The only exception is if you are specifically exempted by law. Calculation A (item f) on page 9 of this booklet allows you to subtract any income reported and taxed on forms D-20, D-30 or D-41 from federal adjusted gross income.

Which form should you file?

D-40EZ Income Tax Return for Single and Joint Filers with No Dependents

You may use this simpler form if you meet all of the following:

- Your filing status is single or married filing jointly;
- You do not claim dependents;
- You do not claim an exemption for being age 65 or older or legally blind;
- You were a DC resident from January 1 through December 31, 2004;
- Your income is \$100,000 or less and consists only of wages, salaries and tips; taxable scholarships or fellowship grants; unemployment compensation; and/or interest and dividends (\$1500 maximum);
- You have no federal adjustments to income;
- You do not itemize your deductions;
- You do not file DC Schedule H;
- You do not file DC Schedule L;
- You do not make estimated income tax payments; and
- You do not claim a deduction for a DC college savings plan payment.

D-40 Individual Tax Return

Use this form if you cannot use the D-40EZ.

D-41 Fiduciary Income Tax Return

Use this form if you are the fiduciary of a DC estate or trust and:

- The gross income for the estate is \$1,370 or more for the taxable year; or
- The gross income for the trust is \$100 or more for the taxable year.

When are your Taxes Due?

File your return and pay any taxes due by April 15, 2005. If you need more time to file your return, submit a request for an extension, Form FR-127 Extension of Time to File, by April 15, 2005. Any tax due must be paid in full with the request; there is no extension of time to pay.

FR-127 Extension of Time to File

Use this form if you cannot complete and file your return by the April 15 due date. You can receive a six-month extension of time to file. You must submit this form by April 15, 2005.

Do not use the federal extension form to request an extension of time to file.

A filing extension does not extend the due date for paying any tax you may owe. Before filing for an extension, estimate the tax you will owe **and pay** this amount with the FR-127 by April 15, 2005. Attach a copy of your FR-127 to the D-40 when you file. Penalty and interest are charged on any tax not paid on time.

How can you file your return?

By mail

Send your completed original return to:
Office of Tax and Revenue
PO Box 7861
Washington, DC 20044-7861

Do not include more than one return per envelope.

By DC e-file

E-File offers individual income taxpayers a full Federal/State Electronic Filing program. There are two ways in which taxpayers can file their federal and DC returns together electronically: 1) through a tax practitioner who is an authorized e-file provider or 2) through a commercial online filing service, which allows taxpayers to transmit their DC and Federal returns electronically from their home PC for a fee. Visit our website at www.cfo.dc.gov/otr, for more information.

In addition, we offer a free and easy way to file your DC income tax return on the Internet directly with the Office of Tax and Revenue. The electronic Taxpayer Service Center (eTSC) allows you to file your D-40 and D-40EZ 24 hours a day, 7 days a week. This Internet site provides a full calculation of DC tax and credits. This filing option is available to taxpayers who filed a D-40 or D-40EZ tax return in 2003. To file online, visit our website at www.cfo.dc.gov/otr, for more information.

If you use one of our e-file options to file your DC income tax return, you may also choose to have your refund deposited directly into your checking or savings account.

Refund Status Inquiry

To check the status of your refund refer to www.cfo.dc.gov/otr.

Payment options—

Credit card

24-hour service

You may pay the amount you owe on your 2004 tax return using Visa, MasterCard, Discover, or American Express. You will be charged a fee equal to 2.5% of your tax payment, which is paid directly to the Official Payments Corporation, the credit card service provider. Payment is effective the day you charge it.

To charge your taxes by phone

Call 1-800-272-9829 using a touch-tone phone. The DC jurisdiction code is 6000. You will be given a confirmation number, please save it for your records.

To charge your taxes online

Log onto www.officialpayments.com and select "make a payment." The DC jurisdiction code is 6000. You will be given a confirmation number that you should keep with your records.

Check or money order

Include a check or money order made payable to the DC Treasurer with your completed return. **Write your social security number, daytime phone number, and "2004 D-40" on your payment.**

Make sure your check will clear

You will be charged a \$65 fee if your check is returned to us.

How can you avoid penalties and interest?

File your return on time

There is a 5% per-month penalty for failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of a month that the return is not filed or the tax is not paid. The maximum penalty is an additional amount due, equal to 25% of the tax due.

You will be charged interest of 10% per year, compounded daily, on any tax not paid on time. Interest is calculated from the due date of the return to the date when the tax is paid. Interest on any underpayment of tax will accrue even if you requested an extension to file your return.

Estimate your taxes accurately and pay as you go

You need to estimate the amount of taxes you will owe and pay your taxes periodically throughout the year. You may have your employer withhold taxes from your earnings, make estimated tax payments yourself, or both.

If you expect to owe \$100 or more in taxes after subtracting your withholdings and credits from your estimated total tax, you must make additional payments on your own. You can request D-40ES, Estimated Individual Income Tax Vouchers, by calling 202-442-6546. The D-40ES voucher booklet explains the estimated tax payment rules and due dates.

You will be charged a 10% per year (compounded daily) penalty for a late payment or an underpayment of taxes. An underpayment occurs if your withheld taxes, credits and estimated tax payments do not equal at least 90% of the amount of tax you owe on your DC return for 2004 or 100% of the amount of tax owed on your 2003 DC return. **This penalty will be automatically assessed by OTR's integrated tax system.**

Do not understate your taxes

There is a 20% penalty on any understated amount of taxes due if:

- The unpaid amount is more than 10% of the actual amount due; or
- The unpaid amount is \$2,000 or more.

You will pay the penalty on the greater amount.

Tax preparers must pay a penalty for understating taxes for any of the following:

- the refund or amount due is based on unrealistic information; or
- the preparer should have been aware of a relevant law or regulation; or
- relevant facts about the return are not adequately disclosed.

Penalties range from \$250 to \$10,000.

Instructions for the 2004 D-40

Getting started

To complete this form, you should have the following –

- **A copy of your completed 2004 federal return** (Form 1040, 1040A, or 1040EZ) and any additional forms, schedules, or worksheets related to the return.
- **A copy of your completed state return** if you filed an income tax return with another state.
- **Copies of all your 2004 W-2 and 1099 forms.**
- **A calculator.**
- **A pen with black ink.**

Before completing your D-40 you will need to do a series of calculations contained in these instructions and copy many of the line items and totals onto your D-40. You may also need to attach other federal and DC schedules, forms and worksheets to your Form D-40.

Schedule S Supplemental information and dependents Schedule S provides space for reporting a foreign address, dependents, head of household, DC franchise and fiduciary tax information and itemized deduction summary amounts. It also contains Calculation G for determining the number of exemptions that may be claimed, and Calculation J for determining the DC tax amount for married filing separately on the same return. If you itemized on your federal return, you must itemize on your DC return. Fill in the itemized deduction information on page 2 of Schedule S. If you use any part of this schedule, please staple it to your return.

Part-year residents

You will be given guidance for completing your D-40 throughout these instructions.

How to file a part-year return

If your home or permanent residence in DC was for less than a year, prepare a worksheet showing the type and amount of income received:

- During the time you resided in DC;
- During the time you were a non-resident; and
- The total income reported on your federal income tax return.

If you received a state income tax refund while a resident of DC, you must subtract the amount of the refund if you included it as income received and allocated to DC.

If you claimed itemized deductions on your federal income tax return, you must also include on your worksheet any deductions that pertain to the time you were a DC resident. If the itemized deductions were subject to a limitation on the federal return, you must complete Calculation F. Your worksheet information will assist you in completing Calculations A, B, C, D, F (if applicable) and H. You should keep a copy of your worksheet along with a copy of your tax return and all calculation worksheets.

Filling out the form

To aid us in processing your return quickly and accurately, please follow these guidelines.

Do not print outside the boxes.

Use black ink. Print in CAPITAL letters.

Leave a space between words and between words and numbers.

Write 3s with a rounded top, not a flat top.

Write 7s without a middle bar.

Fill in ovals completely. Do not checkmark or "x" ovals.

Do not enter cents. Round cents to the nearest dollar.

Note: Your social security number is used for tax administration purposes only

Amended return *Fill in the amended return oval.*

File an amended return any time your DC tax liability for a prior open tax year has changed. To file an amended return for the current year, fill in the amended return oval, and complete the D-40 with the correct information. Attach a statement explaining the adjustments.

Please file the amended return separately from any other return. By filing an amended return as soon as possible, you will minimize the accumulation of any applicable penalty and interest charges. If the Internal Revenue Service adjusts your individual income tax return, you must file an amended DC return within 90 days of receiving notice of the federal change.

To amend a prior year return obtain a copy of the D-40 for that year. Be sure to fill in the amended return oval. Please check our website for prior year forms — www.cfo.dc.gov/otr or call 202-442-6546 to receive forms by mail.

Filing for a deceased taxpayer *Fill in the oval.*

If a taxpayer died in 2004 or in 2005 before filing a return, a return must be filed for that person. Complete a D-40 and provide the deceased's information, not your own.

You do not need to adjust his or her income, exemptions, or deductions to reflect the date of death. Tax preparers, other than the surviving spouse, such as executors, attorneys, or other personal representatives, must attach letters of administration. If a refund is due, complete and attach Form FR-147, Statement of Person Claiming Refund Due a Deceased Taxpayer, and a copy of the death certificate. Do not use the federal form, it is not acceptable for DC tax purposes.

Foreign address *Use Schedule S.*

If your home address is in another country, provide this information on Schedule S. Do not abbreviate the country name. Follow the country's practice for entering the postal code. Attach Schedule S to your D-40.

Claiming Dependents *Use Schedule S.*

You can take an exemption for each of your dependents. If you are claiming exemptions, you must use Schedule S to list each dependent's name, social security number, and relationship to you. Attach Schedule S to your D-40.

Filing status

More than one filing status may apply to you. Choose the one that will give you the lowest tax.

Usually, you will file using the same status on your DC return as you used on your federal return. However, if you filed married filing jointly on your federal return, it may be better for you to file your DC return using either *married filing separately* or *married filing separately on same return*. If both spouses have income, figure your tax both ways to see which filing status is better.

Line 1**Single**

You were unmarried or legally separated as of December 31, 2004, or were widowed and did not remarry before January 1, 2005.

Married filing jointly

You were married and both spouses were DC residents as of December 31, 2004, or your spouse died in 2004 and you did not remarry in 2004. If you are legally separated, you cannot file jointly.

Married filing separately

You are married and both spouses had income.

Include your spouse's name and social security number in the *Personal information* section.

You will each report only your own income, exemptions, deductions and credits. You will each report one half of the income from any securities, bank accounts, real estate, etc., that are registered or titled in both names.

You must file using this status if:

- You and your spouse were part-year residents of DC during different periods of 2004.
- You were a DC resident and your spouse was one of the following:
 - A member of the armed forces and not considered a DC resident;
 - A member of the U.S. Congress or an employee on the personal staff of a member of Congress who is considered a resident of the member's state of residency;
 - An officer of the U.S. Executive Branch whose primary residence was not in DC, who is appointed by the President, confirmed by the U.S. Senate and serves at the pleasure of the President; or
 - A justice of the U.S. Supreme Court whose primary residence was not in DC.

Dependent claimed by someone else

If you are claimed as a dependent on someone else's 2004 tax return you may not claim an exemption for yourself on your return.

Married filing separately on same return

If you claim this status, you and your spouse must combine your separate amounts using Calculation J on Schedule S so that you

will either receive one refund or make one tax payment. You may also claim a credit for child and dependent care expenses, which you are not allowed to claim if you file separately on separate returns. Using this filing status may reduce the amount of tax that you pay by allowing each spouse to take advantage of lower tax brackets.

Before filling out Calculation J and Form D-40, you will need to figure the following amounts for you and your spouse:

- Each person's federal adjusted gross income;
- Each person's additions to federal income;
- Each person's subtractions from federal income;
- Each person's deductions; and
- Each person's exemptions.

If you and your spouse were *part-year residents* of DC during different periods of 2004, you cannot file separately on the same return. You must file separate returns.

Head of household

You were unmarried or legally separated as of December 31, 2004, and paid over half the cost of keeping a home for a qualifying person, such as a child or parent. Certain married people who lived apart from their spouse for the last 6 months of 2004 may also be able to use this filing status.

Use Schedule S to enter the name of the qualifying person whether that person is a dependent or non dependent.

Line 2**Part-year resident**

If you resided in DC for only part of 2004, you must allocate your income, exemptions, deductions and credits.

Before completing the D-40, calculate the following:

- Income received when you were a resident of DC and when you resided outside DC and
- Deductible expenses paid when you resided outside DC and when you resided in DC. The same allocation is required for exemptions, credits and other deductions.

Number of months of DC residency

Divide the number of days you lived in DC by 30 to figure the number of months of DC residency. Any remainder over 15 days counts as a full month. Enter the number of months you were a DC resident.

Example 196 days of residency in DC divided by 30 = 7 months (6 months plus one month due to the remainder of 16 days).

Income Information

The amount of income on which you are taxed on your federal individual return is often different from the amount of income on which you are taxed by DC. Make adjustments to your federal income in Lines 13–16 of D-40 by subtracting amounts exempt from DC tax and adding amounts exempt from federal tax.

Note: You may be eligible for an annuity/pension exclusion. See Line h in Calculation A on the next page.

- **You can copy many** line amounts directly from federal forms 1040, 1040A, and 1040EZ. Please be careful since the line numbers for these amounts differ from D-40 line numbers.

- **Copy lines 3 through 12** from the appropriate lines on your federal return. Do not recalculate any amounts or totals. Some amounts entered on your federal return may not need to be entered on your DC return.
- **Not all items will apply to you.** Fill in only those that apply. If the amount is zero, leave the line blank.
- **If you had a loss** for Lines 6, 7, 8, 9, 10, 12, 14 or 16, fill in the oval by the “Fill in if minus” statement to show that the figure entered is negative. Do not enter a minus sign in the boxes.
- **Do not enter cents. Round cents** to the nearest dollar. Drop cents for amounts under 50¢; round up to the next dollar for amounts of 50¢ and over.

Example: \$10,500.50 rounds up to \$10,501
 \$10,500.49 rounds down to \$10,500

Line 3 Wages, salaries, tips, etc.

Enter the amount from your 1040 or 1040A, Line 7 or 1040EZ, Line 1, plus any unemployment compensation received.

Line 4 Taxable interest

Enter the amount from your 1040 or 1040A, Line 8a (do not include 8b) or 1040EZ, Line 2.

Line 5 Ordinary dividends

Enter the amount from your 1040 or 1040A, Line 9a.

Line 6 Business income or loss

Enter the amount from your 1040, Line 12. Attach a copy of the 1040 Schedule C or C-EZ.

If you had farm income or loss, enter the sum of Lines 12 and 18 from your 1040. Attach a copy of your 1040 Schedule F. If you had gross income, from DC sources, of more than \$12,000 from a business or business activity you must file a DC Form D-30, Unincorporated Business Franchise Tax Return.

Line 7 Capital gain or loss

Enter the amount from your 1040, Line 13. Attach a copy of your 1040 Schedule D.

Line 8 Rental real estate, royalties, partnerships, S corporations, trusts, etc.

Enter the amount from your 1040, Line 17. Attach a copy of your 1040 Schedule E.

If you had gross income, from DC sources, of more than \$12,000 from such a business or business activity you must file a DC Form D-30, Unincorporated Business Franchise Tax Return. An S corporation must file Form D-20, Corporation Franchise Tax Return.

Calculation A Subtractions from federal adjusted gross income Some, all, or none of these line items may apply to you. Fill in only those that apply.		
a	If part-year resident, income received while residing outside DC <i>Enter this amount on D-40 Line 13b. Part-year residents: for Lines b through h include only the amounts that apply to the time you resided in DC.</i>	a
b	Amount of taxable interest from US Treasury bonds and other obligations <i>This interest is included in the amount from your 1040 or 1040A, Line 8a or 1040EZ, Line 2. It may be all or part of that amount, or it may be 0. See also your federal form 1099INT, Line 3.</i>	b
c	Taxable refunds, credits, or offsets of state and local income taxes from 1040, Line 10	c
d	Taxable amount of social security and tier 1 railroad retirement income from 1040, Line 20b or 1040A, Line 14b	d
e	Disability income exclusion from DC Form D-2440, Line 10 <i>Attach a completed DC Form D-2440. On your federal return, a disability income exclusion is allowed as a refundable credit; however, DC treats it as a subtraction from income. If disability payments were included in your federal gross income, you may be able to claim an exclusion for them on your DC return.</i>	e
f	Income reported and taxed on a DC franchise or fiduciary return <i>If the income reported on your 1040 included any income reported and taxed on a D-20 or D-30 (DC Franchise Tax Returns) or a D-41 (Fiduciary Income Tax Return), enter it here. List the name of the entity, its federal employer identification number (or SSN) and its share of the income reported on Schedule S, D-40.</i>	f
g	Interest and dividend income of a child from federal Form 8814* <i>Attach a copy of your federal Form 8814 to the D-40.</i>	g
h	DC and Federal Government pension and annuity income exclusion <i>You must be 62 years or older as of December 31, 2004, to take this exclusion. Enter lesser of \$3000 or the total amount of taxable income you received from military retired pay, pension income, or annuity income from DC or federal government during the year. See your federal Form 1099R The maximum exclusion is \$3000.</i>	h
i	DC and federal government pension survivor benefits <i>If you are an annuitant's survivor and are 62 years or older as of December 31, 2004, enter the total amount of survivor benefits (do not include social security survivor benefits).</i>	i
j	Awards, other than front pay and back pay, received because of unlawful employment discrimination.	j
k	Excess of DC allowable depreciation over federal allowable depreciation. <i>This includes bonus depreciation on property depreciated over past years.</i>	k
l	Total subtractions <i>Add Lines a through k and enter the amount here and on D-40, Line 13.</i>	l

*Note: Since any income reported on Federal Form 8814 and included in the parent's federal return income is subtracted in item g, the child must file a separate DC return reporting this income.

Line 9 Pension and annuity, IRA distribution and other income

Enter the amounts from your 1040, Lines 15b, 16b and 21. Certain amounts, received under a claim of unlawful discrimination may, for DC tax purposes, be averaged over several tax years. Income averaging is allowed for "back pay" and "front pay" awarded as the result of a claim of an employment discrimination award. Back pay is compensation awarded and attributable to the period during which services were performed or would have been performed but for the claimed violation of law. Front pay is compensation awarded and attributable to employment that would have been realized in a subsequent year but for the claimed violation of law. Back pay and front pay are averaged and reported in income over the number of years in the period for which the back pay and/or front pay was awarded. This special treatment does not apply to punitive damages and interest. These

are taxable in the year of receipt. If you need additional information, call our Customer Service Center (202-727-4829) or check our website (www.cfo.dc.gov/otr).

Line 10 Federal total income

Enter the amount from your 1040, Line 22; or 1040A, Line 15; or 1040EZ, Line 4.

Line 11 Adjustments

Enter the amount from your 1040, Line 35 or 1040A, Line 20. If you made adjustments to your federal total income, attach a copy of page 1 of your 1040 or 1040A.

Line 12 Federal adjusted gross income

Enter the amount from your 1040, Line 36; 1040A, Line 21; or

Calculation B Additions to federal adjusted gross income Some, all, or none of these line items may apply to you. Fill in those that apply.

a If part-year resident, enter the portion of adjustments (from Line 11 of D-40) that applies to the time you resided <u>outside DC</u> <i>Part-year residents: for Lines b–e include only the amounts that apply to the time you resided <u>in</u> DC.</i>	a	<input type="text"/>
b Franchise tax deduction used to calculate business income or loss <i>See 1040 Schedule C, Line 23. The deduction may be part of this amount or it may be 0.</i>	b	<input type="text"/>
c Franchise tax deduction used to calculate income from rental real estate, royalties, partnerships, trusts <i>See federal Forms 1065, Line 14 and 1041, Line 11. The deduction may be part of this amount or it may be 0.</i>	c	<input type="text"/>
*d Deductions for an S corporation from federal Schedule K-1 of Form 1120S <i>See Lines 8, 9, 10 and 11 of Schedule K-1.</i>	d	<input type="text"/>
e Income distributions eligible for income averaging on your federal tax return <i>From federal Form 4972, Lines 6 and 8 Add Lines 6 and 8 and enter here.</i>	e	<input type="text"/>
f 30% or 50% bonus depreciation or additional IRC Section 179 expenses taken for federal tax purposes	f	<input type="text"/>
g Any part of a discrimination award subject to income averaging	g	<input type="text"/>
h Total additions <i>Add Lines a through g, enter here and on D-40, Line 15.</i>	h	<input type="text"/>
*Also include on Line d any state or local tax deducted on Federal Form 1040.		

Calculation C Standard deduction for part-year DC residents

a Your standard deduction <i>Married filing separately enter \$1,000. All others enter \$2,000.</i>	a	<input type="text"/>
b Number of months you lived in DC <i>from D-40, Line 2</i>	b	<input type="text"/>
c <i>Divide Line a by the number 12.</i>	c	<input type="text"/>
d Part-year standard deduction <i>Multiply Line c by Line b, enter here and on D-40, Line 18.</i>	d	<input type="text"/>

Calculation D DC Itemized deductions for part-year DC residents with a limitation on federal itemized deductions

a Total federal itemized deductions from Form 1040 Schedule A, Line 28	a	<input type="text"/>
b Total federal itemized deductions before limitation from the worksheet in 1040 Schedule A instructions	b	<input type="text"/>
c <i>Divide Line a by Line b. (Enter the percent.)</i>	c	<input type="text"/>
d Portion of Line b amount that applies to the time you were a DC resident	d	<input type="text"/>
e Total limited itemized deductions for the time you were a DC resident <i>Multiply Line d by Line c.</i>	e	<input type="text"/>
f Portion of your state and local income tax <u>or</u> state and local general sales tax deduction from 1040 Schedule A, Line 5 that applies to the time you were a DC resident	f	<input type="text"/>
g State and local income tax or state and local general sales tax deduction addback <i>Multiply Line f by Line c.</i>	g	<input type="text"/>
h DC itemized deductions <i>Subtract Line g from Line e, enter here and on D-40, Line 18.</i>	h	<input type="text"/>

1040EZ, Line 4. (If you took the 30% or 50% federal bonus depreciation or the additional IRC Section 179 expense, enter the total amount on Line f of Calculation B.)

Line 13 Subtractions from federal adjusted gross income

This is income that DC does not tax; subtract it from your federal adjusted gross income amount. To determine this amount complete Calculation A.

Line 13a Amount you paid to DC College Savings Plan

Enter the amount contributed to a qualified DC "529" College Savings Plan. You may deduct up to \$3,000 annually for contributions you made to all qualified college savings accounts of which you are the owner. If you are married and file a joint or combined separate return, each spouse may deduct up to \$3,000 for contributions made to all accounts for which that spouse is the sole owner. A rollover distribution is not a contribution for purposes of this deduction. Contributions made to one or more accounts in excess of the allowable \$3,000 (\$6,000 for joint filers) annual deduction may be carried forward as a deduction (subject to the annual limitation) for up to five years. If you were a part-year DC resident during the tax year, you may deduct only the amount contributed during the period when you resided in DC.

Line 13b Part-year resident

For each type of income reported on your 1040, figure out the amount you received when you resided in DC and the amount received when you resided outside DC. Enter the total amount received when you resided **outside** DC. Also, enter this amount on Line a of **Calculation A**.

Line 14

Add Lines 13 and 13a and subtract the total from Line 12.

NOTE: In tax years after you have taken the federal bonus depreciation (30% or 50%), you must make adjustments. The DC basis for the depreciated property will be more than the federal basis for that same property. Use Calculation A to subtract the excess amount from the federal AGI to show the proper DC allowable depreciation.

Line 15 Additions to federal adjusted gross income

This includes income not taxed by the federal government and deductions not allowed by DC that you must add back to your federal adjusted gross income to figure your DC tax. Complete **Calculation B**.

Calculation E DC Itemized deductions for taxpayers with no limitation on federal itemized deductions

a Total federal itemized deductions from 1040 Schedule A, Line 28 <i>Part-year residents, enter the portion that applies to the time you were a DC resident.</i>	a	<input type="text"/>
b State and local income tax <u>or</u> state and local general sales tax deduction from 1040 Schedule A, Line 5 <i>Part-year residents, enter the portion that applies to the time you were a DC resident.</i>	b	<input type="text"/>
c DC itemized deductions <i>Subtract Line b from Line a, enter here and on D-40, Line 18.</i>	c	<input type="text"/>

Calculation F DC Itemized deductions for full-year DC residents with a limitation on federal itemized deductions

a Total federal itemized deductions from 1040 Schedule A, Line 28	a	<input type="text"/>
b Total federal itemized deductions, before limitation, from the worksheet in 1040 Schedule A instructions	b	<input type="text"/>
c <i>Divide Line a by Line b. (Enter the percent.)</i>	c	<input type="text"/>
d State and local income tax <u>or</u> state and local general sales tax deduction from 1040 Schedule A, Line 5	d	<input type="text"/>
e State and local income tax <u>or</u> state and local general sales tax deduction addback <i>Multiply Line d by Line c.</i>	e	<input type="text"/>
f DC itemized deductions <i>Subtract Line e from Line a, enter here and on D-40, Line 18.</i>	f	<input type="text"/>

Calculation H Exemption amount for part-year DC residents

a Number of exemptions from D-40, Line 19	<input type="text"/>
b Exemption amount per month (\$1,370 divided by 12)	x 114.17
c <i>Multiply Line b by Line a.</i>	<input type="text"/>
d Number of months you lived in DC from D-40, Line 2	<input type="text"/>
e Exemption amount <i>Multiply Line c by Line d. Round cents to the nearest dollar, enter here and on D-40, Line 20.</i>	<input type="text"/>

Calculation I DC tax on income more than \$100,000

a Taxable income from Line 22	<input type="text"/>
b Income subtractor	- 30,000
c <i>Subtract Line b from Line a.</i>	<input type="text"/>
d Tax rate for income more than \$30,000	x .093
e <i>Multiply Line c by Line d</i>	<input type="text"/>
f DC tax on income of \$30,000	+ 2,000
g Tax <i>Add Lines e and f. Round cents to the nearest dollar, enter here and on D-40, Line 23.</i>	<input type="text"/>

Tax Rates	
0-10,000	5%
over 10,000-30,000	7.5%
over 30,000	9.3%

Note: Calculation G—Number of Exemptions and **Calculation J**—Tax for Married Filing Separately on Same Return, are on **Schedule S**—Supplemental Information and Dependents.

Line 16 DC adjusted gross income

Add Lines 14 and 15. Re-enter this number on Line 16, page 2.

Re-enter your last name and social security number at the top of page 2.

DC taxable income

Line 17 Deduction type

Indicate which type of deduction (itemized or standard) you are taking by filling in the appropriate oval. You must take the same type of deduction on your DC return as you took on your federal return. If you itemized deductions, attach a copy of your 1040 Schedule A and DC Schedule S with the federal itemized deduction information filled in.

Line 18 DC deduction amount

Do not copy the amount from your federal return. DC has deduction amounts different from those allowed on your federal return.

Standard deduction

Married filing separately enter \$1,000. All others enter \$2,000.

Part-year residents with standard deduction

You must adjust your standard deduction to reflect the number of months you were a DC resident. Complete **Calculation C**.

Itemized deductions

You must adjust your federal itemized deductions amount before entering it on your DC return because your DC income taxes or sales taxes are not deductible on your DC return.

If your federal itemized deductions were not limited, complete

Calculation E. If your deductions were limited and you were a full-year DC resident, complete **Calculation F**.

If your deductions were limited and you were a part-year DC resident, complete **Calculation D**.

NOTE: Do not deduct both state and local income tax paid and state and local general sales tax paid.

Line 19 Total number of exemptions

Whether you are filing single and claiming more than one exemption or married filing jointly and claiming more than two exemptions, complete **Calculation G** on Schedule S and attach the schedule to your D-40.

Dependent claimed by someone else

Do not claim any exemptions. Leave Lines 19 and 20 blank.

Line 20 Exemption amount

Multiply \$1,370 by the Line 19 amount. If you claim no exemptions, leave Line 20 blank.

Part-year residents

You must reduce the full exemption amount to reflect the number of months you were a DC resident. Complete **Calculation H**.

Line 21

Add Lines 18 and 20.

Line 22 Taxable income

Subtract line 21 from Line 16. If Line 21 is more than Line 16, make no entry – leave blank.

DC tax, credits and payments

The credits you claim on Lines 24–27 are non-refundable, which

Calculation K Out-of-state income tax credit

a	Amount of income tax paid to other state(s), enter from the other state(s) return(s)	a	
b	Income subject to income tax in other states and received while a resident of DC	b	
c	DC adjusted gross income from D-40, Line 16	c	
d	Divide Line b by Line c. (Enter the percent.)	d	
e	DC Tax from D-40, Line 23	e	
f	Maximum out-of-state credit <i>Multiply Line e by Line d.</i>	f	
g	Enter the lesser of Line a or Line f. Also enter on D-40, Line 24.	g	

Complete **Calculation L** to determine if you should take the DC Low Income Credit or the DC Earned Income Tax Credit. **DO NOT TAKE BOTH*.**

Calculation L Income credit – comparison of tax benefit *You must attach a copy of your 1040, 1040A, or 1040EZ to your D-40.*

a	Tax from D-40, Line 23	a	
b	Add credits from Lines 24–26.	b	
c	Subtract Line b from Line a and enter the result.	c	
d	Federal earned income credit <i>from 1040, Line 65a; 1040A, Line 41a; or 1040EZ, Line 8.</i>	d	
e	DC Earned Income Tax Credit rate	e	x .25
f	DC Earned Income Tax Credit <i>Multiply Line d by Line e. Compare Line c to Line f.</i>	f	

If Line c is equal to or more than Line f, take the DC Low Income Credit. Use the Low Income Credit table on page 41 to determine the amount you can claim. Enter it on D-40, Line 27.

If Line c is less than Line f, take the DC Earned Income Tax Credit. Round cents on Line f to nearest dollar, enter it on D-40 Line 31.

*Part year residents may not take the full amount of either credit. See page 8 of the instructions to determine the reduced amount.

means they can reduce the taxes you owe, but they will not result in a tax refund. The credits you claim on Lines 30 and 31 are refundable credits, which means if these credits plus any tax payments are greater than your total tax due, you may receive a refund.

Line 23 Tax

If Line 22 is \$100,000 or less, use the tax tables on pages 49-58. If Line 22 is more than \$100,000, enter the tax amount from **Calculation I**.

Married filing separately on same return

Complete **Calculation J** on Schedule S. Before completing this calculation you must determine each person's separate federal adjusted gross income, additions to income, subtractions from income, deductions and exemptions.

You must combine any separate amounts before making an entry on Lines 24-34.

Line 24 Out-of-state tax credit

DC taxpayers may claim credit for income tax paid to a state if the income taxed by that state is derived from that state and is of a kind taxed by DC. The tax paid to a state is the total state tax liability shown on the state tax return. (It is not the withholding amount shown on your W-2.)

Complete **Calculation K** to determine your credit. Attach a copy of the state income tax return(s) showing a payment for which you are claiming a credit.

No credit is allowed for any other tax imposed by a state, including the following:

- Corporation franchise tax;
- License tax;
- Excise tax;
- Unincorporated business franchise tax; and
- Occupation tax.

Line 25 Credit for child and dependent care expenses

You cannot claim this credit if your filing status is married filing separately. If your filing status is married filing separately on the same return, you may divide the credit between spouses any way you wish.

To figure your credit for DC tax purposes, multiply by .32, the amount from federal Form 2441, Line 9 or from federal Form 1040A, Schedule 2. Enter the result on Line 25 of the D-40. Attach a copy of the federal form used.

In the situation where you were eligible for the Child and Dependent Care Credit but it was not used for federal tax purposes, complete the appropriate one of the federal forms mentioned.

Part-year residents

Complete DC Form D-2441 and enter the amount from Line 6. Attach both DC Form D-2441 and a copy of the federal Form 2441.

Line 26 DC police first time homebuyer credit

DC police officers who are first-time homebuyers in DC are eligible for a \$2,000 per year income tax credit for the first five years. Officers must be listed in the MPD Housing Assistance Program, employed by the MPD and living in the qualified property. Enter \$2,000 on Line 26.

Line 27 DC Low Income Credit

To qualify for this credit, your federal tax liability before credits and payments (1040, Line 43; 1040A, Line 28; or 1040EZ, Line

10) must be 0. If you claimed the federal Earned Income Credit, it may better for you to take the DC Earned Income Tax Credit instead of the DC Low Income Credit. Do not take both of these DC credits.

Complete **Calculation L** to determine whether the DC Low Income Credit or the DC Earned Income Tax Credit is better for you.

To determine the amount of low income credit you are eligible for, see the Low Income Credit Table on page 41. You must attach a copy of your form 1040, 1040A, or 1040EZ to your D-40 if you are claiming either of these credits. If you were a part-year resident of DC whichever credit is taken must be apportioned. For guidance on apportionment see the Line 2 instructions on page 8.

Dependents claimed by someone else

Use the calculation at the bottom of page 41 to determine the low income credit available.

Line 28 Total non-refundable credits

Add Lines 24-27.

Line 29 Total tax

Subtract Line 28 from Line 23. If Line 23 is less than Line 28, make no entry – leave it blank.

Line 30 Property tax credit

If you filed DC Schedule H, Homeowner and Renter Property Tax Credit, enter the amount from the appropriate Line (3 or 9). See the instructions in this booklet for assistance in completing Schedule H. Attach Schedule H to your D-40.

Line 31 Earned Income Tax Credit

Taxpayers who claimed the federal Earned Income Credit (EIC) can also claim a DC Earned Income Tax Credit of 25% of the federal credit. Taxpayers who claimed the DC Low Income Credit on D-40, Line 27 cannot claim the DC Earned Income Tax Credit; you may take only one of these DC credits. If the IRS is calculating your federal Earned Income Credit, wait until they notify you of that amount before you determine the amount of your DC Earned Income Tax Credit. Attach a copy of your federal return. If you were a part-year resident of DC this credit must be apportioned. For guidance on apportionment see the Line 2 instructions on page 8.

Complete **Calculation L** to determine if the DC Low Income Credit or the DC Earned Income Tax Credit is better for you.

Your federal EIC

Enter the amount claimed on your 1040, Line 65a; 1040A, Line 41a; or 1040EZ, Line 8 and complete the calculation.

Line 32 DC income tax withheld

Add the amount of DC income tax withheld as shown on your 2004 Forms W-2 and 1099. Attach copies of all W-2s and 1099s that show DC tax amounts withheld.

Part-year residents

Do not include income tax withheld for other states in the DC withholding amount.

Line 33 Estimated income tax payments

Enter the total amount of your 2004 DC estimated income tax payments. If you are filing separately, you and your spouse must divide the payments according to which spouse paid them. You cannot arbitrarily reallocate them between you.

Line 34 Payments made with an extension of time to file

If you filed Form-127, Extension of Time to File, enter the amount you paid with the FR-127.

Line 35 Total payments and refundable credits

Add Lines 30–34. If Line 35 is more than Line 29, go to Line 36. If Line 35 is less than Line 29, go to Line 41. You will then complete the appropriate section — *Your refund* section or the — *Amount you owe* section.

Your refund**Line 36 Amount you overpaid**

Subtract Line 29 from Line 35.

Line 37 Amount you want to apply to your 2005 estimated tax

Enter the amount of overpayment, if any, you want credited to your 2005 estimated tax. This amount will not be refunded.

Line 38 Contribution to the public trust for drug prevention and children at risk. If you itemize your deductions, any amount you contribute is deductible on your 2005 federal and DC tax returns. The minimum contribution is \$1. The amount contributed will reduce your refund.

Line 39

Add Lines 37 and 38.

Line 40 Refund amount

Subtract Line 39 from Line 36.

Amount you owe**Line 41 Tax due**

Subtract line 35 from line 29.

Line 42 Contribution to the public trust for drug prevention and children at risk

If you itemize your deductions, any amount you contribute is deductible on your 2005 federal and DC tax return. The minimum contribution is \$1. The amount contributed will increase the amount owed.

Line 43 Total amount due

Add Lines 41 and 42.

You must pay this amount in full with your return. See page 6 for **payment options**.

To contribute to the public trust fund if you are not due a refund or do not owe additional tax, please enter the contribution amount on Line 42. Payment should be made to the **DC Treasurer** and included with your return.

Third party designee

If you want to authorize someone to discuss DC tax matters with us on your behalf, enter that person's name and phone number in the space provided.

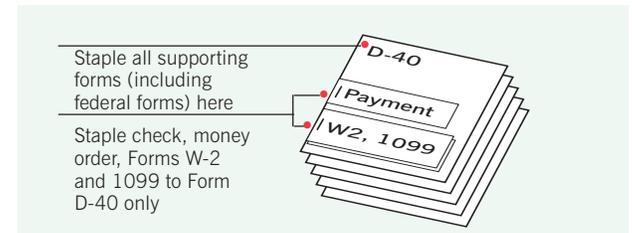
Signature

Sign and date your return. If your filing status is married filing jointly or married filing separately on the same return, both spouses must sign. If the return was prepared by a paid tax preparer, the tax preparer must also sign the return and provide his or her identification number and phone number. If the return is not signed, it will be sent back to you.

Send in your original return, keep a copy for your records.

Assembling your return

- Staple any check or money order, or Forms W-2 or 1099, to the front of your Form D-40 where indicated.
- Staple any requested documents to your Form D-40 in order using the “file order number” shown in the lower right corner of the schedule or form.



- **Send in your original DC return, not a copy. Please fold your return once and use the envelope enclosed.**
- Staple any forms and documents (including any filed with your federal return), to the upper left corner in the following order:
 - DC Form D-40 (with Forms W-2 and 1099 and check or money order attached as indicated)
 - DC Schedule S
 - DC Schedule H
 - Federal Schedule A (Form 1040)
 - DC Form FR-127
 - DC Form FR-147, letters of administration and copy of death certificate
 - DC Form D-2440
 - DC Form D-2441
 - Federal Form 1040, 1040A or 1040EZ
 - Federal Schedule C (Form 1040)
 - Federal Schedule C-EZ (Form 1040)
 - Federal Schedule D (Form 1040)
 - Federal Form 4797
 - Federal Form 4972
 - Federal Schedule E (Form 1040)
 - Federal Schedule F (Form 1040)
 - Federal Form 2441
 - Federal Form 8814
 - Federal Forms 1120S K-1/1065 K-1
 - Any state returns

Personal records

Maintaining organized and complete records supporting income and deduction items claimed on your return makes it easier to prepare the return, respond to any questions about it and provide additional information if you are ever assessed more tax.

Helpful publications on recordkeeping available from IRS are:

Publication 463 (PDF), **Travel, Entertainment, Gift and Car Expenses**;

Publication 552 (PDF), **Recordkeeping for Individuals**; and

Publication 583 (PDF), **Starting a Business and Keeping Records**



Enter your last name.

Enter your SSN.

DC adjusted gross income Enter adjusted gross income from Line 16 on the previous page. Fill in if loss: 16 \$ 00

17 Deduction type Take the same type of deduction as you took on your 1040. Fill in which type: Standard See instructions, page 12 for amount to enter on Line 18. Itemized Attach copy of federal 1040 Schedule A; attach DC Sched S, enter on Line 18.

18 DC deduction amount Do not copy from federal return. For amount to enter, see page 12. 18 \$ 00

19 Number of exemptions If more than 1 (more than 2 if filing jointly), attach Calculation G, Schedule S. 19 00

20 Exemption amount Multiply \$1,370 by Line 19. Part-year DC residents use Calculation H, page 11. 20 \$ 00

21 Add lines 18 and 20. 21 \$ 00

22 Taxable income Subtract Line 21 from Line 16. If Line 21 is more than Line 16, leave blank. Fill in if loss: 22 \$ 00

DC tax, credits and payments

23 Tax If Line 22 is \$100,000 or less, use tax tables on pages 49-58. If more, use Calculation I, page 11. Fill in if married filing separately on same return Complete Calculation J on Schedule S. 23 \$ 00

24 Out-of-state tax credit From Calculation K, page 12. Attach copy of state return. State 24 \$ 00

25 Credit for child and dependent care expenses Enter from fed. 2441, line 9 or 1040A, Sch. 2 x .32 Attach a copy of your federal Form 2441 or 1040A, Sched. 2; if you are a part-year DC resident, attach a DC Form D-2441. 25 \$ 00

26 DC police first time homebuyer credit 26 \$ 00

27 DC Low Income Credit Complete Calculation L, page 12. Attach a copy of your 1040, 1040A or 1040EZ 27 \$ 00

28 Total non-refundable credits Add Lines 24-27. 28 \$ 00

29 Total tax Subtract Line 28 from Line 23. If Line 23 is less than Line 28, leave blank. 29 \$ 00

30 Property tax credit Attach DC Schedule H. 30 \$ 00

31 DC Earned Income Tax Credit Enter your federal EIC \$ 00 x .25 = 31 \$ 00 Complete Calculation L, page 12. Attach a copy of your federal return.

32 DC income tax withheld from Forms W-2 and 1099. Attach correct copies. 32 \$ 00

33 2004 estimated income tax payments 33 \$ 00

34 Payments made with an extension of time to file Attach a copy of DC Form FR-127 (or with original return if this is an amended return). 34 \$ 00

35 Total payments and refundable credits Add Lines 30-34 35 \$ 00

Your refund Complete only if Line 35 is more than Line 29. Amount you owe Complete only if Line 35 is less than Line 29.

36 Amount you overpaid Subtract Line 29 from Line 35. 36 \$ 00 41 Tax due Subtract Line 35 from Line 29. 41 \$ 00

37 Amount you want applied to your 2005 estimated tax 37 \$ 00 42 Contribution to the Public Trust for Drug Prevention and Children at Risk 42 \$ 00

38 Contribution to the Public Trust for Drug Prevention and Children at Risk 38 \$ 00 43 Total amount due Add Lines 41 and 42. 43 \$ 00

39 Add Lines 37 and 38. 39 \$ 00

40 Refund amount Subtract Line 39 from Line 36. 40 \$ 00 Payment options: Attach check or money order payable to DC Treasurer; To pay by credit card, call 1-800-272-9829 or visit www.officialpayments.com and enter DC jurisdiction code 6000.

Third party designee If you want to allow another person to discuss this return with the Office of Tax and Revenue, enter the name and phone number of that person.

Under penalties of law, I declare that I have examined this return and to the best of my knowledge it is correct. Declaration of paid preparer is based on all the information available to the preparer.

Your signature, Date, Occupation, Spouses's signature if filing jointly or separately on same return, Date, Occupation

Paid preparer's phone number, Paid preparer's Federal ID, SSN or PTIN, Paid preparer's signature and date

Fill in if you no longer want to receive DC tax forms by mail

Instructions for Schedule H

Who can claim a property tax credit? (Eligibility requirements)

Renters and homeowners who have a total household gross income of \$20,000 or less may be eligible to claim a property tax credit. If you are filing a Form D-40 and claiming this credit, you must file Schedule H with it. If you are not required to file a Form D-40, you may file a Schedule H by itself.

You must meet **all** of the following requirements to claim this credit:

- You were a DC resident from January 1 through December 31, 2004;
- You rented or owned and lived in your home in DC during all of 2004;
- Your total household gross income for 2004 was \$20,000 or less;
- You did not rent from a landlord whose property was either exempt from real property taxes or who paid a percentage of rental income to DC instead of paying a real estate tax;
- If you are under age 65, you are not claimed as a dependent on someone else's 2004 federal, state, or DC income tax return;
- Your residence is not part of a public housing dwelling; and
- If you are not blind or disabled, you and your spouse (if married) must provide at least 50% of the total household gross income.

Only one member of a household can claim a property tax credit. A property tax credit may not be claimed on behalf of a taxpayer who died before the end of the tax year.

When is Schedule H due?

If you are filing a Form D-40, your Schedule H must be attached to it and submitted by April 15, 2005. If you have received an extension of time to file your D-40, you may file Schedule H by the extended due date.

If you are filing Schedule H by itself, you must file it by April 15, 2005. There is no extension of time to file a Schedule H.

Personal information

Section A or Section B. If you rent your home, use Section A; if you own your home, use Section B only.

Blind or disabled

If you identify yourself as blind or disabled, your physician must complete the certification on page 3 of Schedule H. You must submit it with Schedule H.

Section A—Claim based on rent

Line 1 Total household gross income

You must report the income of every member of your household including any income not subject to DC income tax. Use the calculation on page 2 of Schedule H to determine the total amount of household gross income. If your total household gross income is more than \$20,000, do not claim the property tax credit.

Household members are the people you live with whether or not they are related to you. For example, if you live in an apartment where you share the kitchen and bathroom with two other people,

they are household members, even if they are not related to you. If you are a tenant in a house or apartment where other people live, but you have a separate kitchen and/or bath, you are the sole household member.

On page 2 of Schedule H, list the names and social security numbers of all household members whose income is included in the total household gross income amount.

Line 2 Rent paid in 2004

Enter the total amount of rent you paid during the year on Line 2 and multiply it by .15. If Line 2 exceeds Line 1, you cannot claim a property tax credit unless you provide adequate documentation to support the claim.

Line 3 Property tax credit

Using the amounts entered on Lines 1 and 2, find your property tax credit amount in the tables on pages 42-48. If you are under the age of 62 and are not blind or disabled, use Table A; if you are 62 or older or blind or disabled, use Table B.

If you sublet part of your residence to another person, you must subtract the rent you receive from that person from the rent you pay. The income you receive from subletting is taxable and must be reported on your D-40.

Line 4 Rent supplements received in 2004 by you or your landlord on your behalf

Enter any federal or state subsidies you received, or any received on your behalf, during the year. If there were none, leave the line blank.

Section B—Claim based on real property tax

Line 7 Total household gross income

You must report the income of every member of your household including any income not subject to DC income tax. Use the calculation on page 2 of Schedule H to determine this income. To help you complete this calculation, refer to your 2004 federal return (Form 1040, 1040A or 1040EZ). If your total household gross income is more than \$20,000, do not claim the property tax credit.

Household members are all the people you live with whether or not they are related to you. For example, if you live in a house where you share the kitchen and bathroom with two other people, they are household members, even if they are not related to you.

If you rent out part of your house and share the kitchen and bath with a tenant, you must report the tenant's income as part of your total household gross income.

Line 8 Real property tax paid by you in 2004

Enter the amount of DC real property tax you paid (refer to your real property tax bills). In determining your property tax credit, you may include any deferred portion of your real property tax as part of the real property tax paid.

Line 9 Property tax credit

Using the amounts entered on Lines 7 and 8, find your property tax credit amount in the tables on pages 42-48. If you are under the age of 62 and are not blind or disabled, use Table A. If you are 62 or older or blind or disabled, use Table B.



Last name and SSN

Calculation of total household gross income Report the total income of every member of your household, including income not subject to DC tax.

	You	Your spouse	Other household members
a Wages, salaries, tips, bonuses, commissions, fees	a \$	\$	\$
b Dividends and interest	b		
c Lottery winnings	c		
d Business income or loss	d		
e Taxable and nontaxable pensions and annuities	e		
f Capital gain (loss)	f		
g Alimony received	g		
h Net rental income	h		
i Social security and/or railroad retirement	i		
j Unemployment insurance and worker's compensation	j		
k Support money and public assistance grants	k		
l Interest on U.S. obligations	l		
m Disability income exclusion (from DC Form D-2440)	m		
n Nontaxable portion of military compensation	n		
o Fellowship and scholarship awards and grants	o		
p Life insurance proceeds	p		
q Veteran's pensions and disability payments	q		
r GI Bill benefits	r		
s Income subject to unincorporated business franchise tax	s		
t Cash distributions	t		
u Other	u		
v Total gross income Add Lines a-u for each column	v		
w Total household gross income. Add amounts on Line v, enter here and on correct Line (1 or 7) on front of this schedule.	w \$		

Other members of your household List all people, other than your spouse, whose income is included above in the other household members column.

First name, middle initial, last name	Social security number
<input type="text"/>	<input type="text"/>
First name, middle initial, last name	Social security number
<input type="text"/>	<input type="text"/>
First name, middle initial, last name	Social security number
<input type="text"/>	<input type="text"/>

Signature

Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct.
Declaration of paid preparer is based on all the information available to the preparer.

Your signature	Date	Paid preparer's signature	Date
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Send your signed and completed **original** return to:
Office of Tax and Revenue
PO Box 7861
Washington DC 20044-7861

Paid preparer's Federal ID, SSN or PTIN	Paid preparer's phone number
<input type="text"/>	<input type="text"/>



Last name and SSN

Empty input box for last name and SSN

Physician's certification of blindness or disability

If you are blind or disabled, you must have this certificate completed each time you claim the Property Tax Credit.

Claimant's first name

M.I. Last name

Grid for claimant's name

Claimant's social security number

Grid for claimant's social security number

I certify that the above-named taxpayer (fill in all that apply):

- is blind
has a physical or mental impairment that is expected to last continuously for 12 months or more
was physically or mentally impaired on January 1, 2004

Physician's first name

M.I. Last name

Grid for physician's name

Physician's address (number and street)

Suite number

Grid for physician's address

City

State

Zip Code

Grid for city, state, and zip code

Physician's signature

Date

Where Licensed

License No.

Signature and license information boxes

Definitions

Blind

Vision that does not exceed 20/200 in the better eye with correcting lenses, or vision that is greater than 20/200, but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

Disabled

Unable to engage in any gainful activity due to a physical or mental impairment which can be expected to last for 12 months or more.



Government of the District of Columbia

2004 FR-127 Extension of Time to File Income Tax Return



Important: Print in CAPITAL letters using black ink. Leave lines blank that do not apply.

OFFICIAL USE ONLY

Personal Information

Your social security number Spouse's social security number Your daytime phone number

Your first name M.I. Last name.

Spouse's first name M.I. Last name

Home address (number and street) *Fill in if this is your first return or if your address changed from your last return.* #

City State Zip Code

Extension of time to file until October 17, 2005

Round cents to the nearest dollar. If the amount is zero, leave the line blank.

1	Total estimated income tax liability for 2004	\$																		00
2	DC Income tax withheld	\$																		00
3	2004 estimated tax payments	\$																		00
4	Total payments <i>Add Lines 2 and 3</i>	\$																		00
5	Amount due with this request. <i>If Line 1 is more than Line 4, subtract Line 4 from Line 1. Send the full payment with this form. If Line 4 is greater than line 1, you do not need to file this form, you have an automatic extension.</i>	\$																		00

Attach a check or money order made payable to DC Treasurer. Write your SSN and "2004 FR-127" on your payment. You may not pay by credit card. Mail this form with full payment of any tax due by April 15, 2005.

Signature

Your signature Date Spouse's signature if filing jointly or separately on same return

Send your signed and completed **original** form to: Office of Tax and Revenue
941 North Capitol St NE, 6th floor
Washington DC 20002-4265

Save a copy of this form for your records.

Instructions for Form FR-127

Why file Form FR-127?

Use this form if you cannot file an individual income tax return by the April 15, 2005 due date. By filing this form, you can receive an extension of time to file until October 17, 2005.

A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, estimate the taxes you will owe and pay that amount with the FR-127 by April 15, 2005.

Extension for DC residents living or traveling outside the U.S.

In addition to the 6-month extension, you may receive an additional 6-month extension. You must file for the first 6-month extension by the April 15, 2005 due date before applying for the additional extension of time to file.

You must use Form FR-127 to request an extension of time to file a DC individual income tax return.

When is the Form FR-127 due?

You must submit your request along with payment in full of any tax due by April 15, 2005.

When is your individual tax return due?

You may file your tax return any time before the extension expires.

How to avoid penalties and interest

You will be charged interest of 10% per year, compounded daily, on any tax not paid on time. Interest is calculated from the due date of the return to the date the tax is paid.

File your return on time

There is a 5% per-month penalty charged for the failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of a month that the return is not filed or the tax is not paid. The maximum penalty is an additional amount due, equal to 25% of the tax due.

Make sure your check will clear. You will be charged \$65 if your check is returned to us.

Instructions for Form FR-329

Who should file Form FR-329?

File Form FR-329 if during tax year 2004 you paid a total of more than \$400 for merchandise, services, or rentals on which you did not pay sales tax. Typically, you do not pay sales tax on:

- Merchandise ordered through catalogs;
- Merchandise shipped to DC that you bought or rented outside DC; and
- Merchandise taxed in DC but not taxed in the state where purchased.

Do not file Form FR-329 for a business. Businesses should file a Form FR-800M (monthly return) or a Form FR-800A (annual return) to report sales tax on purchases and rentals.

When is Form FR-329 due?

You must submit your return by April 15, 2005. There is no extension of time to file this form.

How to avoid penalties and interest

File your return on time

There is a 5% per-month penalty charged for failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of a month that the return is not filed or the tax is not paid. The maximum penalty is an additional amount due, equal to 25% of the tax due.

You will be charged interest of 10% per year, compounded daily, on any tax not paid on time. Interest is calculated from the due date of the return to the date when the tax is paid.

Make sure your check will clear. You will be charged \$65 if your check is returned to us.

Sales tax you owe

You should include shipping and handling charges in the sales price when they are listed as a line item on the bill.

Line 1 Merchandise, services and rentals

Enter the total sales price of purchases of merchandise, services and rentals on which you did not pay any DC or state sales tax. Multiply the amount by .0575 and enter the result in the tax column.

Taxable merchandise includes furniture, clothing, shoes, jewelry, perfume, cosmetics, computer hardware and software, appliances, electronic equipment, cameras, antiques, art, office supplies, sporting goods and rare coins.

Taxable services include information services, dry cleaning, landscaping, photographic services and film processing.

Taxable rentals include rental of furniture, televisions, stereos, computer hardware and software and lawn equipment.

Line 2 Alcoholic beverages

Enter the total sales price of purchases of alcoholic beverages on which you did not pay any DC or state sales tax. Multiply the amount by .09 and enter the result in the tax column.

Line 3 Purchases of catered food or drink or rentals of non-commercial vehicles

Enter the total sales price of purchases and rentals on which you did not pay any DC or state sales tax. Multiply the amount by .10 and enter the result in the tax column.

Low Income Credit Table

(This is not a tax table)

Use this table to determine the low income credit you can claim. This is a non-refundable credit, which means it can reduce the DC tax you owe, but it will not directly result in a tax refund. If you claim this credit, you must attach a copy of your federal tax return to the DC Form D-40. Failure to attach a copy will delay or prevent the processing of your return.

Eligibility

To qualify for this credit, you must meet all of the following:

- You must have filed a federal return, and your federal tax before credits and payments (Forms 1040, Line 43; 1040A, Line 28; or 1040EZ, Line 10) is 0.
- Your federal adjusted gross income (Forms 1040, Line 36; 1040A, Line 21; or 1040EZ, Line 4) is less than the sum of your federal personal exemptions and your federal standard deduction.
- The amount on Line 22 of your D-40 is more than 0.

Personal exemptions claimed on your federal return

	1	2	3	4	5	6	7	8	9	10
Single										
Under 65 and not blind	\$221	\$306	\$389	\$474	\$588	\$712	\$839	\$963	\$1091	\$1218
Under 65 and blind	211	294	379	464	569	697	821	948	1076	1199
65 or over and not blind	211	294	379	464	569	697	821	948	1076	1199
65 or over and blind	199	284	369	451	554	678	806	933	1057	1184
Married filing jointly										
Both spouses are under 65 and neither are blind	\$566	\$689	\$817	\$944	\$1068	\$1196	\$1319	\$1447	\$1574	
Both spouses are under 65 and one is blind	532	659	787	911	1038	1162	1289	1417	1541	
Both spouses are under 65 and both are blind	502	629	753	881	1004	1136	1259	1383	1511	
One spouse is 65 or over and neither is blind	532	659	787	911	1038	1162	1289	1417	1541	
One spouse is 65 or over and one is blind	502	629	753	881	1004	1136	1259	1383	1511	
One spouse is 65 or over and both are blind	481	596	723	847	974	1102	1226	1353	1477	
Both spouses are 65 or over and neither are blind	502	629	753	881	1004	1136	1259	1383	1511	
Both spouses are 65 or over and one is blind	481	596	723	847	974	1102	1226	1353	1477	
Both spouses are 65 or over and both are blind	459	566	689	817	944	1068	1196	1319	1447	
Married filing separately or separately on same return										
Under 65 and not blind	\$271	\$356	\$439	\$536	\$663	\$787	\$914	\$1038	\$1166	\$1293
Under 65 and blind	251	334	419	506	629	757	881	1008	1136	1259
65 or over and not blind	251	334	419	506	629	757	881	1008	1136	1259
65 or over and blind	229	314	399	481	599	723	851	978	1102	1229
Head of household										
Under 65 and not blind	\$266	\$349	\$434	\$528	\$652	\$779	\$903	\$1031	\$1158	\$1282
Under 65 and blind	254	339	424	509	637	761	888	1016	1139	1267
65 or over and not blind	254	339	424	509	637	761	888	1016	1139	1267
65 or over and blind	244	329	411	496	618	746	873	997	1124	1248

Calculation of low income credit for dependent claimed by someone else

a	Enter your federal standard deduction from 1040, Line 39; 1040A, Line 24; or 1040EZ, Line 5	a	
b	DC standard deduction	b	\$2,000
c	Subtract Line b from Line a	c	
d	Low Income Credit <i>Using the Line c amount, refer to the tax tables on pages 49-58 to find the corresponding tax credit amount. Enter it here and on D-40, Line 27.</i>	d	

Property taxes or Rent constituting property taxes paid

Total household gross income	\$460-479	\$480-499	\$500-519	\$520-539	\$540-559	\$560-579	\$580-599	\$600-619	\$620-639	\$640-659	\$660-679	\$680-699	\$700-719	\$720-739	\$740-759	\$760-779	\$780-799	\$800-819	\$820-839	\$840-859	\$860-879	\$880-899	\$900-919	
\$0- 500	\$443	\$462	\$481	\$500	\$519	\$538	\$557	\$576	\$595	\$614	\$633	\$652	\$671	\$690	\$709	\$728	\$747	\$750	\$750	\$750	\$750	\$750	\$750	\$750
501- 1,000	436	455	474	493	512	531	550	569	588	607	626	645	664	683	702	721	740	750	750	750	750	750	750	750
1,001- 1,500	429	448	467	486	505	524	543	562	581	600	619	638	657	676	695	714	733	750	750	750	750	750	750	750
1,501- 2,000	422	441	460	478	498	517	536	555	574	593	612	631	650	669	688	707	726	745	750	750	750	750	750	750
2,001- 2,500	414	433	452	471	490	509	528	547	566	585	604	623	642	661	680	699	718	737	750	750	750	750	750	750
2,501- 3,000	407	426	445	464	483	502	521	540	559	578	597	616	635	654	673	692	711	730	749	750	750	750	750	750
3,001- 3,500	304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559	574	589	604	619	634	634
3,501- 4,000	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611	626	626
4,001- 4,500	289	304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559	574	589	604	619	619
4,501- 5,000	281	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611	611
5,001- 5,500	254	269	284	299	314	329	344	359	374	389	404	419	434	449	464	479	494	509	524	539	554	569	584	584
5,501- 6,000	245	260	275	290	305	320	335	350	365	380	395	410	425	440	455	470	485	500	515	530	545	560	575	575
6,001- 6,500	235	250	265	280	295	310	325	340	355	370	385	400	415	430	445	460	475	490	505	520	535	550	565	565
6,501- 7,000	226	241	256	271	286	301	316	331	346	361	376	391	406	421	436	451	466	481	496	511	526	541	556	556
7,001- 7,500	189	204	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474	489	504	519	519
7,501- 8,000	178	193	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448	463	478	493	508	508
8,001- 8,500	167	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392	407	422	437	452	467	482	497	497
8,501- 9,000	156	171	186	201	216	231	246	261	276	291	306	321	336	351	366	381	396	411	426	441	456	471	486	486
9,001- 9,500	144	159	174	189	204	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474	474
9,501- 10,000	133	148	163	178	193	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448	463	463
10,001- 11,000	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392	407	407
11,001- 12,000	51	66	81	96	111	126	141	156	171	186	201	216	231	246	261	276	291	306	321	336	351	366	381	381
12,001- 13,000	24	39	54	69	84	99	114	126	144	159	174	189	204	219	234	249	264	279	294	309	324	339	354	354
13,001- 14,000	0	13	28	43	58	73	88	103	118	133	148	163	178	193	208	223	238	253	268	283	298	313	328	328
14,001- 15,000	0	0	2	17	32	47	62	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302	302
15,001- 16,000	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188	203	218	218
16,001- 17,000	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188	188
17,001- 18,000	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	158
18,001- 19,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	128
19,001- 20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	98

Property tax credit for Schedule H Table A

For those under age 62 who are not blind or disabled

To find your property tax credit, read across the top until you find the amount you entered on Line 2, Section A or on line 8, Section B of Schedule H. Read down the left side to find the total household gross income you reported on Line 1, Section A, or on Line 7, Section B of Schedule H. Enter the property tax credit amount on Line 3, Section A or on Line 9, Section B of Schedule H.

Property taxes or Rent constituting property taxes paid

Total household gross income	\$920-939	\$940-959	\$960-979	\$980-999	\$1,000-1,019	\$1,020-1,039	\$1,040-1,059	\$1,060-1,079	\$1,080-1,099	\$1,100-1,119	\$1,120-1,139	\$1,140-1,159	\$1,160-1,179	\$1,180-1,199	\$1,200-1,219	\$1,220-1,239	\$1,240-1,259	\$1,260-1,279	\$1,280-1,299	\$1,300-1,319	\$1,320-1,339	\$1,340-1,359	
	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
\$0-500	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
501-1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,001-1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,501-2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,001-2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,501-3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,001-3,500	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,501-4,000	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,001-4,500	634	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,501-5,000	626	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,001-5,500	599	614	629	644	659	674	689	704	719	734	749	750	750	750	750	750	750	750	750	750	750	750	750
5,501-6,000	590	605	620	635	650	665	680	695	710	725	740	750	750	750	750	750	750	750	750	750	750	750	750
6,001-6,500	580	595	610	625	640	655	670	685	700	715	730	745	750	750	750	750	750	750	750	750	750	750	750
6,501-7,000	571	586	601	616	631	646	661	676	691	706	721	736	750	750	750	750	750	750	750	750	750	750	750
7,001-7,500	534	549	564	579	594	609	624	639	654	669	684	699	714	729	744	750	750	750	750	750	750	750	750
7,501-8,000	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	750	750	750	750	750	750	750
8,001-8,500	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737	750	750	750	750	750	750	750
8,501-9,000	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	726	741	750	750	750	750	750	750
9,001-9,500	489	504	519	534	549	564	579	594	609	624	639	654	669	684	699	714	729	744	750	750	750	750	750
9,501-10,000	478	493	508	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	750	750	750	750
10,001-11,000	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737	750
11,001-12,000	396	411	426	441	456	471	486	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	750
12,001-13,000	369	389	399	414	429	444	459	474	489	504	519	534	549	564	579	594	609	624	639	654	669	684	750
13,001-14,000	343	358	373	388	403	418	433	448	463	478	493	508	523	538	553	568	583	598	613	628	643	658	750
14,001-15,000	317	332	347	362	377	392	407	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632	750
15,001-16,000	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	533	548	750
16,001-17,000	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	750
17,001-18,000	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	750
18,001-19,000	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	750
19,001-20,000	113	128	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	750

Table B continued

Property taxes or Rent constituting property taxes paid

Total household gross income	Property taxes or Rent constituting property taxes paid																				
	\$420-439	\$440-459	\$460-479	\$480-499	\$500-519	\$520-539	\$540-559	\$560-579	\$580-599	\$600-619	\$620-639	\$640-659	\$660-679	\$680-699	\$700-719	\$720-739	\$740-759	\$760-779	\$780-799	\$800-819	\$820-839
\$0- 500	\$428	\$448	\$468	\$488	\$508	\$528	\$548	\$568	\$588	\$608	\$628	\$648	\$668	\$688	\$708	\$728	\$748	\$750	\$750	\$750	\$750
501- 1,000	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750	750
1,001- 1,500	418	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750	750
1,501- 2,000	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750	750
2,001- 2,500	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750	750
2,501- 3,000	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750
3,001- 3,500	398	418	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750
3,501- 4,000	393	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750
4,001- 4,500	388	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750
4,501- 5,000	383	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750
5,001- 5,500	351	371	391	411	431	451	471	491	511	531	551	571	591	611	631	651	671	691	711	731	750
5,501- 6,000	344	364	384	404	424	444	464	484	504	524	544	564	584	604	624	644	664	684	704	724	744
6,001- 6,500	336	356	376	396	416	436	456	476	496	516	536	556	576	596	616	636	656	676	696	716	736
6,501- 7,000	329	349	369	389	409	429	449	469	489	509	529	549	569	589	609	629	649	669	689	709	729
7,001- 7,500	321	341	361	381	401	421	441	461	481	501	521	541	561	581	601	621	641	661	681	701	721
7,501- 8,000	314	334	354	374	394	414	434	454	474	494	514	534	554	574	594	614	634	654	674	694	714
8,001- 8,500	306	326	346	366	386	406	426	446	466	486	506	526	546	566	586	606	626	646	666	686	706
8,501- 9,000	299	319	339	359	379	399	419	439	459	479	499	519	539	559	579	599	619	639	659	679	699
9,001- 9,500	291	311	331	351	371	391	411	431	451	471	491	511	531	551	571	591	611	631	651	671	691
9,501- 10,000	284	304	324	344	364	384	404	424	444	464	484	504	524	544	564	584	604	624	644	664	684
10,001- 11,000	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	600	620
11,001- 12,000	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	600
12,001- 13,000	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580
13,001- 14,000	160	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560
14,001- 15,000	140	160	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540
15,001- 16,000	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383	403	423	443
16,001- 17,000	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	318	338	358	378	398	418
17,001- 18,000	0	13	33	53	73	93	113	133	153	173	193	213	233	253	273	293	313	333	353	373	393
18,001- 19,000	0	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368
19,001- 20,000	0	0	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343

Property tax credit for Schedule H Table B For those age 62 or older, or who are blind, or disabled

To find your property tax credit, read across the top until you find the amount you entered on Line 2, Section A or on line 8, Section B of Schedule H. Read down the left side to find the total household gross income you reported on Line 1, Section A, or on Line 7, Section B of Schedule H. Enter the property tax credit amount on Line 3, Section A or on Line 9, Section B of Schedule H.

<i>Total household gross income</i>	Property taxes or Rent constituting property taxes paid																				
	\$840-859	\$860-879	\$880-899	\$900-919	\$920-939	\$940-959	\$960-979	\$980-999	\$1,000-1,019	\$1,020-1,039	\$1,040-1,059	\$1,060-1,079	\$1,080-1,099	\$1,100-1,119	\$1,120-1,139	\$1,140-1,159	\$1,160-1,179	\$1,180-1,199	\$1,200-1,219	\$1,220-1,239 and up	
\$0- 500	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
501- 1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,001- 1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,501- 2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,001- 2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,501- 3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,001- 3,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,501- 4,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,001- 4,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,501- 5,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,001- 5,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,501- 6,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,001- 6,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,501- 7,000	749	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,001- 7,500	742	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,501- 8,000	734	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,001- 8,500	726	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,501- 9,000	719	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,001- 9,500	711	731	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,501- 10,000	704	724	744	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
10,001- 11,000	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
11,001- 12,000	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750
12,001- 13,000	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750
13,001- 14,000	580	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750
14,001- 15,000	560	580	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750
15,001- 16,000	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750	750	750	750
16,001- 17,000	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750	750	750
17,001- 18,000	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750	750
18,001- 19,000	388	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750
19,001- 20,000	363	383	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750

Tax tables for income of \$100,000 or less

If more than \$100,000, use Calculation I on page 11.

Taxable income	Amount of tax						
\$0 – 2,499		\$2,500 – 4,999		\$5,000 – 7,499		\$7,500 – 9,999	
\$0 – 49	\$0	\$2,500 – 2,549	\$126	\$5,000 – 5,049	\$251	\$7,500 – 7,549	\$376
50 – 99	4	2,550 – 2,599	129	5,050 – 5,099	254	7,550 – 7,599	379
100 – 149	6	2,600 – 2,649	131	5,100 – 5,149	256	7,600 – 7,649	381
150 – 199	9	2,650 – 2,699	134	5,150 – 5,199	259	7,650 – 7,699	384
200 – 249	11	2,700 – 2,749	136	5,200 – 5,249	261	7,700 – 7,749	386
250 – 299	14	2,750 – 2,799	139	5,250 – 5,299	264	7,750 – 7,799	389
300 – 349	16	2,800 – 2,849	141	5,300 – 5,349	266	7,800 – 7,849	391
350 – 399	19	2,850 – 2,899	144	5,350 – 5,399	269	7,850 – 7,899	394
400 – 449	21	2,900 – 2,949	146	5,400 – 5,449	271	7,900 – 7,949	396
450 – 499	24	2,950 – 2,999	149	5,450 – 5,499	274	7,950 – 7,999	399
500 – 549	26	\$3,000 – 3,049	\$151	5,500 – 5,549	276	\$8,000 – 8,049	\$401
550 – 599	29	3,050 – 3,099	154	5,550 – 5,599	279	8,050 – 8,099	404
600 – 649	31	3,100 – 3,149	156	5,600 – 5,649	281	8,100 – 8,149	406
650 – 699	34	3,150 – 3,199	159	5,650 – 5,699	284	8,150 – 8,199	409
700 – 749	36	3,200 – 3,249	161	5,700 – 5,749	286	8,200 – 8,249	411
750 – 799	39	3,250 – 3,299	164	5,750 – 5,799	289	8,250 – 8,299	414
800 – 849	41	3,300 – 3,349	166	5,800 – 5,849	291	8,300 – 8,349	416
850 – 899	44	3,350 – 3,399	169	5,850 – 5,899	294	8,350 – 8,399	419
900 – 949	46	3,400 – 3,449	171	5,900 – 5,949	296	8,400 – 8,449	421
950 – 999	49	3,450 – 3,499	174	5,950 – 5,999	299	8,450 – 8,499	424
\$1,000 – 1,049	\$51	3,500 – 3,549	176	\$6,000 – 6,049	\$301	8,500 – 8,549	426
1,050 – 1,099	54	3,550 – 3,599	179	6,050 – 6,099	304	8,550 – 8,599	429
1,100 – 1,149	56	3,600 – 3,649	181	6,100 – 6,149	306	8,600 – 8,649	431
1,150 – 1,199	59	3,650 – 3,699	184	6,150 – 6,199	309	8,650 – 8,699	434
1,200 – 1,249	61	3,700 – 3,749	186	6,200 – 6,249	311	8,700 – 8,749	436
1,250 – 1,299	64	3,750 – 3,799	189	6,250 – 6,299	314	8,750 – 8,799	439
1,300 – 1,349	66	3,800 – 3,849	191	6,300 – 6,349	316	8,800 – 8,849	441
1,350 – 1,399	69	3,850 – 3,899	194	6,350 – 6,399	319	8,850 – 8,899	444
1,400 – 1,449	71	3,900 – 3,949	196	6,400 – 6,449	321	8,900 – 8,949	446
1,450 – 1,499	74	3,950 – 3,999	199	6,450 – 6,499	324	8,950 – 8,999	449
1,500 – 1,549	76	\$4,000 – 4,049	\$201	6,500 – 6,549	326	\$9,000 – 9,049	\$451
1,550 – 1,599	79	4,050 – 4,099	204	6,550 – 6,599	329	9,050 – 9,099	454
1,600 – 1,649	81	4,100 – 4,149	206	6,600 – 6,649	331	9,100 – 9,149	456
1,650 – 1,699	84	4,150 – 4,199	209	6,650 – 6,699	334	9,150 – 9,199	459
1,700 – 1,749	86	4,200 – 4,249	211	6,700 – 6,749	336	9,200 – 9,249	461
1,750 – 1,799	89	4,250 – 4,299	214	6,750 – 6,799	339	9,250 – 9,299	464
1,800 – 1,849	91	4,300 – 4,349	216	6,800 – 6,849	341	9,300 – 9,349	466
1,850 – 1,899	94	4,350 – 4,399	219	6,850 – 6,899	344	9,350 – 9,399	469
1,900 – 1,949	96	4,400 – 4,449	221	6,900 – 6,949	346	9,400 – 9,449	471
1,950 – 1,999	99	4,450 – 4,499	224	6,950 – 6,999	349	9,450 – 9,499	474
\$2,000 – 2,049	\$101	4,500 – 4,549	226	\$7,000 – 7,049	\$351	9,500 – 9,549	476
2,050 – 2,099	104	4,550 – 4,599	229	7,050 – 7,099	354	9,550 – 9,599	479
2,100 – 2,149	106	4,600 – 4,649	231	7,100 – 7,149	356	9,600 – 9,649	481
2,150 – 2,199	109	4,650 – 4,699	234	7,150 – 7,199	359	9,650 – 9,699	484
2,200 – 2,249	111	4,700 – 4,749	236	7,200 – 7,249	361	9,700 – 9,749	486
2,250 – 2,299	114	4,750 – 4,799	239	7,250 – 7,299	364	9,750 – 9,799	489
2,300 – 2,349	116	4,800 – 4,849	241	7,300 – 7,349	366	9,800 – 9,849	491
2,350 – 2,399	119	4,850 – 4,899	244	7,350 – 7,399	369	9,850 – 9,899	494
2,400 – 2,449	121	4,900 – 4,949	246	7,400 – 7,449	371	9,900 – 9,949	496
2,450 – 2,499	124	4,950 – 4,999	249	7,450 – 7,499	374	9,950 – 9,999	499

Tax tables for income of \$100,000 or less continued

<i>Taxable income</i>	<i>Amount of tax</i>						
\$10,000 – 12,499		\$12,500 – 14,999		\$15,000 – 17,499		\$17,500 – 19,999	
\$10,000 – 10,049	\$502	\$12,500 – 12,549	\$689	\$15,000 – 15,049	\$877	\$17,500 – 17,549	\$1,064
10,050 – 10,099	506	12,550 – 12,599	693	15,050 – 15,099	881	17,550 – 17,599	1,068
10,100 – 10,149	509	12,600 – 12,649	697	15,100 – 15,149	884	17,600 – 17,649	1,072
10,150 – 10,199	513	12,650 – 12,699	701	15,150 – 15,199	888	17,650 – 17,699	1,076
10,200 – 10,249	517	12,700 – 12,749	704	15,200 – 15,249	892	17,700 – 17,749	1,079
10,250 – 10,299	521	12,750 – 12,799	708	15,250 – 15,299	896	17,750 – 17,799	1,083
10,300 – 10,349	524	12,800 – 12,849	712	15,300 – 15,349	899	17,800 – 17,849	1,087
10,350 – 10,399	528	12,850 – 12,899	716	15,350 – 15,399	903	17,850 – 17,899	1,091
10,400 – 10,449	532	12,900 – 12,949	719	15,400 – 15,449	907	17,900 – 17,949	1,094
10,450 – 10,499	536	12,950 – 12,999	723	15,450 – 15,499	911	17,950 – 17,999	1,098
10,500 – 10,549	539	\$13,000 – 13,049	\$727	15,500 – 15,549	914	\$18,000 – 18,049	\$1,102
10,550 – 10,599	543	13,050 – 13,099	731	15,550 – 15,599	918	18,050 – 18,099	1,106
10,600 – 10,649	547	13,100 – 13,149	734	15,600 – 15,649	922	18,100 – 18,149	1,109
10,650 – 10,699	551	13,150 – 13,199	738	15,650 – 15,699	926	18,150 – 18,199	1,113
10,700 – 10,749	554	13,200 – 13,249	742	15,700 – 15,749	929	18,200 – 18,249	1,117
10,750 – 10,799	558	13,250 – 13,299	746	15,750 – 15,799	933	18,250 – 18,299	1,121
10,800 – 10,849	562	13,300 – 13,349	749	15,800 – 15,849	937	18,300 – 18,349	1,124
10,850 – 10,899	566	13,350 – 13,399	753	15,850 – 15,899	941	18,350 – 18,399	1,128
10,900 – 10,949	569	13,400 – 13,449	757	15,900 – 15,949	944	18,400 – 18,449	1,132
10,950 – 10,999	573	13,450 – 13,499	761	15,950 – 15,999	948	18,450 – 18,499	1,136
\$11,000 – 11,049	\$577	13,500 – 13,549	764	\$16,000 – 16,049	\$952	18,500 – 18,549	1,139
11,050 – 11,099	581	13,550 – 13,599	768	16,050 – 16,099	956	18,550 – 18,599	1,143
11,100 – 11,149	584	13,600 – 13,649	772	16,100 – 16,149	959	18,600 – 18,649	1,147
11,150 – 11,199	588	13,650 – 13,699	776	16,150 – 16,199	963	18,650 – 18,699	1,151
11,200 – 11,249	592	13,700 – 13,749	779	16,200 – 16,249	967	18,700 – 18,749	1,154
11,250 – 11,299	596	13,750 – 13,799	783	16,250 – 16,299	971	18,750 – 18,799	1,158
11,300 – 11,349	599	13,800 – 13,849	787	16,300 – 16,349	974	18,800 – 18,849	1,162
11,350 – 11,399	603	13,850 – 13,899	791	16,350 – 16,399	978	18,850 – 18,899	1,166
11,400 – 11,449	607	13,900 – 13,949	794	16,400 – 16,449	982	18,900 – 18,949	1,169
11,450 – 11,499	611	13,950 – 13,999	798	16,450 – 16,499	986	18,950 – 18,999	1,173
11,500 – 11,549	614	\$14,000 – 14,049	\$802	16,500 – 16,549	989	\$19,000 – 19,049	\$1,177
11,550 – 11,599	618	14,050 – 14,099	806	16,550 – 16,599	993	19,050 – 19,099	1,181
11,600 – 11,649	622	14,100 – 14,149	809	16,600 – 16,649	997	19,100 – 19,149	1,184
11,650 – 11,699	626	14,150 – 14,199	813	16,650 – 16,699	1,001	19,150 – 19,199	1,188
11,700 – 11,749	629	14,200 – 14,249	817	16,700 – 16,749	1,004	19,200 – 19,249	1,192
11,750 – 11,799	633	14,250 – 14,299	821	16,750 – 16,799	1,008	19,250 – 19,299	1,196
11,800 – 11,849	637	14,300 – 14,349	824	16,800 – 16,849	1,012	19,300 – 19,349	1,199
11,850 – 11,899	641	14,350 – 14,399	828	16,850 – 16,899	1,016	19,350 – 19,399	1,203
11,900 – 11,949	644	14,400 – 14,449	832	16,900 – 16,949	1,019	19,400 – 19,449	1,207
11,950 – 11,999	648	14,450 – 14,499	836	16,950 – 16,999	1,023	19,450 – 19,499	1,211
\$12,000 – 12,049	\$652	14,500 – 14,549	839	\$17,000 – 17,049	\$1,027	19,500 – 19,549	1,214
12,050 – 12,099	656	14,550 – 14,599	843	17,050 – 17,099	1,031	19,550 – 19,599	1,218
12,100 – 12,149	659	14,600 – 14,649	847	17,100 – 17,149	1,034	19,600 – 19,649	1,222
12,150 – 12,199	663	14,650 – 14,699	851	17,150 – 17,199	1,038	19,650 – 19,699	1,226
12,200 – 12,249	667	14,700 – 14,749	854	17,200 – 17,249	1,042	19,700 – 19,749	1,229
12,250 – 12,299	671	14,750 – 14,799	858	17,250 – 17,299	1,046	19,750 – 19,799	1,233
12,300 – 12,349	674	14,800 – 14,849	862	17,300 – 17,349	1,049	19,800 – 19,849	1,237
12,350 – 12,399	678	14,850 – 14,899	866	17,350 – 17,399	1,053	19,850 – 19,899	1,241
12,400 – 12,449	682	14,900 – 14,949	869	17,400 – 17,449	1,057	19,900 – 19,949	1,244
12,450 – 12,499	686	14,950 – 14,999	873	17,450 – 17,499	1,061	19,950 – 19,999	1,248

<i>Taxable income</i>	<i>Amount of tax</i>						
\$20,000 – 22,499		\$22,500 – 24,999		\$25,000 – 27,499		\$27,500 – 29,999	
\$20,000 – 20,049	\$1,252	22,500 – 22,549	\$1,439	\$25,000 – 25,049	\$1,627	27,500 – 27,549	\$1,814
20,050 – 20,099	1,256	22,550 – 22,599	1,443	25,050 – 25,099	1,631	27,550 – 27,599	1,818
20,100 – 20,149	1,259	22,600 – 22,649	1,447	25,100 – 25,149	1,634	27,600 – 27,649	1,822
20,150 – 20,199	1,263	22,650 – 22,699	1,451	25,150 – 25,199	1,638	27,650 – 27,699	1,826
20,200 – 20,249	1,267	22,700 – 22,749	1,454	25,200 – 25,249	1,642	27,700 – 27,749	1,829
20,250 – 20,299	1,271	22,750 – 22,799	1,458	25,250 – 25,299	1,646	27,750 – 27,799	1,833
20,300 – 20,349	1,274	22,800 – 22,849	1,462	25,300 – 25,349	1,649	27,800 – 27,849	1,837
20,350 – 20,399	1,278	22,850 – 22,899	1,466	25,350 – 25,399	1,653	27,850 – 27,899	1,841
20,400 – 20,449	1,282	22,900 – 22,949	1,469	25,400 – 25,449	1,657	27,900 – 27,949	1,844
20,450 – 20,499	1,286	22,950 – 22,999	1,473	25,450 – 25,499	1,661	27,950 – 27,999	1,848
20,500 – 20,549	1,289	\$23,000 – 23,049	\$1,477	25,500 – 25,549	1,664	\$28,000 – 28,049	\$1,852
20,550 – 20,599	1,293	23,050 – 23,099	1,481	25,550 – 25,599	1,668	28,050 – 28,099	1,856
20,600 – 20,649	1,297	23,100 – 23,149	1,484	25,600 – 25,649	1,672	28,100 – 28,149	1,859
20,650 – 20,699	1,301	23,150 – 23,199	1,488	25,650 – 25,699	1,676	28,150 – 28,199	1,863
20,700 – 20,749	1,304	23,200 – 23,249	1,492	25,700 – 25,749	1,679	28,200 – 28,249	1,867
20,750 – 20,799	1,308	23,250 – 23,299	1,496	25,750 – 25,799	1,683	28,250 – 28,299	1,871
20,800 – 20,849	1,312	23,300 – 23,349	1,499	25,800 – 25,849	1,687	28,300 – 28,349	1,874
20,850 – 20,899	1,316	23,350 – 23,399	1,503	25,850 – 25,899	1,691	28,350 – 28,399	1,878
20,900 – 20,949	1,319	23,400 – 23,449	1,507	25,900 – 25,949	1,694	28,400 – 28,449	1,882
20,950 – 20,999	1,323	23,450 – 23,499	1,511	25,950 – 25,999	1,698	28,450 – 28,499	1,886
\$21,000 – 21,049	\$1,327	23,500 – 23,549	1,514	\$26,000 – 26,049	\$1,702	28,500 – 28,549	1,889
21,050 – 21,099	1,331	23,550 – 23,599	1,518	26,050 – 26,099	1,706	28,550 – 28,599	1,893
21,100 – 21,149	1,334	23,600 – 23,649	1,522	26,100 – 26,149	1,709	28,600 – 28,649	1,897
21,150 – 21,199	1,338	23,650 – 23,699	1,526	26,150 – 26,199	1,713	28,650 – 28,699	1,901
21,200 – 21,249	1,342	23,700 – 23,749	1,529	26,200 – 26,249	1,717	28,700 – 28,749	1,904
21,250 – 21,299	1,346	23,750 – 23,799	1,533	26,250 – 26,299	1,721	28,750 – 28,799	1,908
21,300 – 21,349	1,349	23,800 – 23,849	1,537	26,300 – 26,349	1,724	28,800 – 28,849	1,912
21,350 – 21,399	1,353	23,850 – 23,899	1,541	26,350 – 26,399	1,728	28,850 – 28,899	1,916
21,400 – 21,449	1,357	23,900 – 23,949	1,544	26,400 – 26,449	1,732	28,900 – 28,949	1,919
21,450 – 21,499	1,361	23,950 – 23,999	1,548	26,450 – 26,499	1,736	28,950 – 28,999	1,923
21,500 – 21,549	1,364	\$24,000 – 24,049	\$1,552	26,500 – 26,549	1,739	\$29,000 – 29,049	\$1,927
21,550 – 21,599	1,368	24,050 – 24,099	1,556	26,550 – 26,599	1,743	29,050 – 29,099	1,931
21,600 – 21,649	1,372	24,100 – 24,149	1,559	26,600 – 26,649	1,747	29,100 – 29,149	1,934
21,650 – 21,699	1,376	24,150 – 24,199	1,563	26,650 – 26,699	1,751	29,150 – 29,199	1,938
21,700 – 21,749	1,379	24,200 – 24,249	1,567	26,700 – 26,749	1,754	29,200 – 29,249	1,942
21,750 – 21,799	1,383	24,250 – 24,299	1,571	26,750 – 26,799	1,758	29,250 – 29,299	1,946
21,800 – 21,849	1,387	24,300 – 24,349	1,574	26,800 – 26,849	1,762	29,300 – 29,349	1,949
21,850 – 21,899	1,391	24,350 – 24,399	1,578	26,850 – 26,899	1,766	29,350 – 29,399	1,953
21,900 – 21,949	1,394	24,400 – 24,449	1,582	26,900 – 26,949	1,769	29,400 – 29,449	1,957
21,950 – 21,999	1,398	24,450 – 24,499	1,586	26,950 – 26,999	1,773	29,450 – 29,499	1,961
\$22,000 – 22,049	\$1,402	24,500 – 24,549	1,589	\$27,000 – 27,049	\$1,777	29,500 – 29,549	1,964
22,050 – 22,099	1,406	24,550 – 24,599	1,593	27,050 – 27,099	1,781	29,550 – 29,599	1,968
22,100 – 22,149	1,409	24,600 – 24,649	1,597	27,100 – 27,149	1,784	29,600 – 29,649	1,972
22,150 – 22,199	1,413	24,650 – 24,699	1,601	27,150 – 27,199	1,788	29,650 – 29,699	1,976
22,200 – 22,249	1,417	24,700 – 24,749	1,604	27,200 – 27,249	1,792	29,700 – 29,749	1,979
22,250 – 22,299	1,421	24,750 – 24,799	1,608	27,250 – 27,299	1,796	29,750 – 29,799	1,983
22,300 – 22,349	1,424	24,800 – 24,849	1,612	27,300 – 27,349	1,799	29,800 – 29,849	1,987
22,350 – 22,399	1,428	24,850 – 24,899	1,616	27,350 – 27,399	1,803	29,850 – 29,899	1,991
22,400 – 22,449	1,432	24,900 – 24,949	1,619	27,400 – 27,449	1,807	29,900 – 29,949	1,994
22,450 – 22,499	1,436	24,950 – 24,999	1,623	27,450 – 27,499	1,811	29,950 – 29,999	1,998

Tax tables for income of \$100,000 or less continued

<i>Taxable income</i>	<i>Amount of tax</i>						
\$30,000 – 32,499		\$32,500 – 34,999		\$35,000 – 37,499		\$37,500 – 39,999	
\$30,000 – 30,049	\$2,002	\$32,500 – 32,549	\$2,235	\$35,000 – 35,049	\$2,467	\$37,500 – 37,549	\$2,700
30,050 – 30,099	2,007	32,550 – 32,599	2,239	35,050 – 35,099	2,472	37,550 – 37,599	2,704
30,100 – 30,149	2,012	32,600 – 32,649	2,244	35,100 – 35,149	2,477	37,600 – 37,649	2,709
30,150 – 30,199	2,016	32,650 – 32,699	2,249	35,150 – 35,199	2,481	37,650 – 37,699	2,714
30,200 – 30,249	2,021	32,700 – 32,749	2,253	35,200 – 35,249	2,486	37,700 – 37,749	2,718
30,250 – 30,299	2,026	32,750 – 32,799	2,258	35,250 – 35,299	2,491	37,750 – 37,799	2,723
30,300 – 30,349	2,030	32,800 – 32,849	2,263	35,300 – 35,349	2,495	37,800 – 37,849	2,728
30,350 – 30,399	2,035	32,850 – 32,899	2,267	35,350 – 35,399	2,500	37,850 – 37,899	2,732
30,400 – 30,449	2,040	32,900 – 32,949	2,272	35,400 – 35,449	2,505	37,900 – 37,949	2,737
30,450 – 30,499	2,044	32,950 – 32,999	2,277	35,450 – 35,499	2,509	37,950 – 37,999	2,742
30,500 – 30,549	2,049	\$33,000 – 33,049	\$2,281	35,500 – 35,549	2,514	\$38,000 – 38,049	\$2,746
30,550 – 30,599	2,053	33,050 – 33,099	2,286	35,550 – 35,599	2,518	38,050 – 38,099	2,751
30,600 – 30,649	2,058	33,100 – 33,149	2,291	35,600 – 35,649	2,523	38,100 – 38,149	2,756
30,650 – 30,699	2,063	33,150 – 33,199	2,295	35,650 – 35,699	2,528	38,150 – 38,199	2,760
30,700 – 30,749	2,067	33,200 – 33,249	2,300	35,700 – 35,749	2,532	38,200 – 38,249	2,765
30,750 – 30,799	2,072	33,250 – 33,299	2,305	35,750 – 35,799	2,537	38,250 – 38,299	2,770
30,800 – 30,849	2,077	33,300 – 33,349	2,309	35,800 – 35,849	2,542	38,300 – 38,349	2,774
30,850 – 30,899	2,081	33,350 – 33,399	2,314	35,850 – 35,899	2,546	38,350 – 38,399	2,779
30,900 – 30,949	2,086	33,400 – 33,449	2,319	35,900 – 35,949	2,551	38,400 – 38,449	2,784
30,950 – 30,999	2,091	33,450 – 33,499	2,323	35,950 – 35,999	2,556	38,450 – 38,499	2,788
\$31,000 – 31,049	\$2,095	33,500 – 33,549	2,328	\$36,000 – 36,049	\$2,560	38,500 – 38,549	2,793
31,050 – 31,099	2,100	33,550 – 33,599	2,332	36,050 – 36,099	2,565	38,550 – 38,599	2,797
31,100 – 31,149	2,105	33,600 – 33,649	2,337	36,100 – 36,149	2,570	38,600 – 38,649	2,802
31,150 – 31,199	2,109	33,650 – 33,699	2,342	36,150 – 36,199	2,574	38,650 – 38,699	2,807
31,200 – 31,249	2,114	33,700 – 33,749	2,346	36,200 – 36,249	2,579	38,700 – 38,749	2,811
31,250 – 31,299	2,119	33,750 – 33,799	2,351	36,250 – 36,299	2,584	38,750 – 38,799	2,816
31,300 – 31,349	2,123	33,800 – 33,849	2,356	36,300 – 36,349	2,588	38,800 – 38,849	2,821
31,350 – 31,399	2,128	33,850 – 33,899	2,360	36,350 – 36,399	2,593	38,850 – 38,899	2,825
31,400 – 31,449	2,133	33,900 – 33,949	2,365	36,400 – 36,449	2,598	38,900 – 38,949	2,830
31,450 – 31,499	2,137	33,950 – 33,999	2,370	36,450 – 36,499	2,602	38,950 – 38,999	2,835
31,500 – 31,549	2,142	\$34,000 – 34,049	\$2,374	36,500 – 36,549	2,607	\$39,000 – 39,049	\$2,839
31,550 – 31,599	2,146	34,050 – 34,099	2,379	36,550 – 36,599	2,611	39,050 – 39,099	2,844
31,600 – 31,649	2,151	34,100 – 34,149	2,384	36,600 – 36,649	2,616	39,100 – 39,149	2,849
31,650 – 31,699	2,156	34,150 – 34,199	2,388	36,650 – 36,699	2,621	39,150 – 39,199	2,853
31,700 – 31,749	2,160	34,200 – 34,249	2,393	36,700 – 36,749	2,625	39,200 – 39,249	2,858
31,750 – 31,799	2,165	34,250 – 34,299	2,398	36,750 – 36,799	2,630	39,250 – 39,299	2,863
31,800 – 31,849	2,170	34,300 – 34,349	2,402	36,800 – 36,849	2,635	39,300 – 39,349	2,867
31,850 – 31,899	2,174	34,350 – 34,399	2,407	36,850 – 36,899	2,639	39,350 – 39,399	2,872
31,900 – 31,949	2,179	34,400 – 34,449	2,412	36,900 – 36,949	2,644	39,400 – 39,449	2,877
31,950 – 31,999	2,184	34,450 – 34,499	2,416	36,950 – 36,999	2,649	39,450 – 39,499	2,881
\$32,000 – 32,049	\$2,188	34,500 – 34,549	2,421	\$37,000 – 37,049	\$2,653	39,500 – 39,549	2,886
32,050 – 32,099	2,193	34,550 – 34,599	2,425	37,050 – 37,099	2,658	39,550 – 39,599	2,890
32,100 – 32,149	2,198	34,600 – 34,649	2,430	37,100 – 37,149	2,663	39,600 – 39,649	2,895
32,150 – 32,199	2,202	34,650 – 34,699	2,435	37,150 – 37,199	2,667	39,650 – 39,699	2,900
32,200 – 32,249	2,207	34,700 – 34,749	2,439	37,200 – 37,249	2,672	39,700 – 39,749	2,904
32,250 – 32,299	2,212	34,750 – 34,799	2,444	37,250 – 37,299	2,677	39,750 – 39,799	2,909
32,300 – 32,349	2,216	34,800 – 34,849	2,449	37,300 – 37,349	2,681	39,800 – 39,849	2,914
32,350 – 32,399	2,221	34,850 – 34,899	2,453	37,350 – 37,399	2,686	39,850 – 39,899	2,918
32,400 – 32,449	2,226	34,900 – 34,949	2,458	37,400 – 37,449	2,691	39,900 – 39,949	2,923
32,450 – 32,499	2,230	34,950 – 34,999	2,463	37,450 – 37,499	2,695	39,950 – 39,999	2,928

<i>Taxable income</i>	<i>Amount of tax</i>						
\$40,000 – 42,499		\$42,500 – 44,999		\$45,000 – 47,499		\$47,500 – 49,999	
\$40,000 – 40,049	\$2,932	\$42,500 – 42,549	\$3,165	\$45,000 – 45,049	\$3,397	\$47,500 – 47,549	\$3,630
40,050 – 40,099	2,937	42,550 – 42,599	3,169	45,050 – 45,099	3,402	47,550 – 47,599	3,634
40,100 – 40,149	2,942	42,600 – 42,649	3,174	45,100 – 45,149	3,407	47,600 – 47,649	3,639
40,150 – 40,199	2,946	42,650 – 42,699	3,179	45,150 – 45,199	3,411	47,650 – 47,699	3,644
40,200 – 40,249	2,951	42,700 – 42,749	3,183	45,200 – 45,249	3,416	47,700 – 47,749	3,648
40,250 – 40,299	2,956	42,750 – 42,799	3,188	45,250 – 45,299	3,421	47,750 – 47,799	3,653
40,300 – 40,349	2,960	42,800 – 42,849	3,193	45,300 – 45,349	3,425	47,800 – 47,849	3,658
40,350 – 40,399	2,965	42,850 – 42,899	3,197	45,350 – 45,399	3,430	47,850 – 47,899	3,662
40,400 – 40,449	2,970	42,900 – 42,949	3,202	45,400 – 45,449	3,435	47,900 – 47,949	3,667
40,450 – 40,499	2,974	42,950 – 42,999	3,207	45,450 – 45,499	3,439	47,950 – 47,999	3,672
40,500 – 40,549	2,979	\$43,000 – 43,049	\$3,211	45,500 – 45,549	3,444	\$48,000 – 48,049	\$3,676
40,550 – 40,599	2,983	43,050 – 43,099	3,216	45,550 – 45,599	3,448	48,050 – 48,099	3,681
40,600 – 40,649	2,988	43,100 – 43,149	3,221	45,600 – 45,649	3,453	48,100 – 48,149	3,686
40,650 – 40,699	2,993	43,150 – 43,199	3,225	45,650 – 45,699	3,458	48,150 – 48,199	3,690
40,700 – 40,749	2,997	43,200 – 43,249	3,230	45,700 – 45,749	3,462	48,200 – 48,249	3,695
40,750 – 40,799	3,002	43,250 – 43,299	3,235	45,750 – 45,799	3,467	48,250 – 48,299	3,700
40,800 – 40,849	3,007	43,300 – 43,349	3,239	45,800 – 45,849	3,472	48,300 – 48,349	3,704
40,850 – 40,899	3,011	43,350 – 43,399	3,244	45,850 – 45,899	3,476	48,350 – 48,399	3,709
40,900 – 40,949	3,016	43,400 – 43,449	3,249	45,900 – 45,949	3,481	48,400 – 48,449	3,714
40,950 – 40,999	3,021	43,450 – 43,499	3,253	45,950 – 45,999	3,486	48,450 – 48,499	3,718
\$41,000 – 41,049	\$3,025	43,500 – 43,549	3,258	\$46,000 – 46,049	\$3,490	48,500 – 48,549	3,723
41,050 – 41,099	3,030	43,550 – 43,599	3,262	46,050 – 46,099	3,495	48,550 – 48,599	3,727
41,100 – 41,149	3,035	43,600 – 43,649	3,267	46,100 – 46,149	3,500	48,600 – 48,649	3,732
41,150 – 41,199	3,039	43,650 – 43,699	3,272	46,150 – 46,199	3,504	48,650 – 48,699	3,737
41,200 – 41,249	3,044	43,700 – 43,749	3,276	46,200 – 46,249	3,509	48,700 – 48,749	3,741
41,250 – 41,299	3,049	43,750 – 43,799	3,281	46,250 – 46,299	3,514	48,750 – 48,799	3,746
41,300 – 41,349	3,053	43,800 – 43,849	3,286	46,300 – 46,349	3,518	48,800 – 48,849	3,751
41,350 – 41,399	3,058	43,850 – 43,899	3,290	46,350 – 46,399	3,523	48,850 – 48,899	3,755
41,400 – 41,449	3,063	43,900 – 43,949	3,295	46,400 – 46,449	3,528	48,900 – 48,949	3,760
41,450 – 41,499	3,067	43,950 – 43,999	3,300	46,450 – 46,499	3,532	48,950 – 48,999	3,765
41,500 – 41,549	3,072	\$44,000 – 44,049	\$3,304	46,500 – 46,549	3,537	\$49,000 – 49,049	\$3,769
41,550 – 41,599	3,076	44,050 – 44,099	3,309	46,550 – 46,599	3,541	49,050 – 49,099	3,774
41,600 – 41,649	3,081	44,100 – 44,149	3,314	46,600 – 46,649	3,546	49,100 – 49,149	3,779
41,650 – 41,699	3,086	44,150 – 44,199	3,318	46,650 – 46,699	3,551	49,150 – 49,199	3,783
41,700 – 41,749	3,090	44,200 – 44,249	3,323	46,700 – 46,749	3,555	49,200 – 49,249	3,788
41,750 – 41,799	3,095	44,250 – 44,299	3,328	46,750 – 46,799	3,560	49,250 – 49,299	3,793
41,800 – 41,849	3,100	44,300 – 44,349	3,332	46,800 – 46,849	3,565	49,300 – 49,349	3,797
41,850 – 41,899	3,104	44,350 – 44,399	3,337	46,850 – 46,899	3,569	49,350 – 49,399	3,802
41,900 – 41,949	3,109	44,400 – 44,449	3,342	46,900 – 46,949	3,574	49,400 – 49,449	3,807
41,950 – 41,999	3,114	44,450 – 44,499	3,346	46,950 – 46,999	3,579	49,450 – 49,499	3,811
\$42,000 – 42,049	\$3,118	44,500 – 44,549	3,351	\$47,000 – 47,049	\$3,583	49,500 – 49,549	3,816
42,050 – 42,099	3,123	44,550 – 44,599	3,355	47,050 – 47,099	3,588	49,550 – 49,599	3,820
42,100 – 42,149	3,128	44,600 – 44,649	3,360	47,100 – 47,149	3,593	49,600 – 49,649	3,825
42,150 – 42,199	3,132	44,650 – 44,699	3,365	47,150 – 47,199	3,597	49,650 – 49,699	3,830
42,200 – 42,249	3,137	44,700 – 44,749	3,369	47,200 – 47,249	3,602	49,700 – 49,749	3,834
42,250 – 42,299	3,142	44,750 – 44,799	3,374	47,250 – 47,299	3,607	49,750 – 49,799	3,839
42,300 – 42,349	3,146	44,800 – 44,849	3,379	47,300 – 47,349	3,611	49,800 – 49,849	3,844
42,350 – 42,399	3,151	44,850 – 44,899	3,383	47,350 – 47,399	3,616	49,850 – 49,899	3,848
42,400 – 42,449	3,156	44,900 – 44,949	3,388	47,400 – 47,449	3,621	49,900 – 49,949	3,853
42,450 – 42,499	3,160	44,950 – 44,999	3,393	47,450 – 47,499	3,625	49,950 – 49,999	3,858

Tax tables for income of \$100,000 or less continued

<i>Taxable income</i>	<i>Amount of tax</i>						
\$50,000 – 50,049	\$3,862	\$52,500 – 52,499	\$4,095	\$55,000 – 55,049	\$4,327	\$57,500 – 57,499	\$4,560
50,050 – 50,099	3,867	52,550 – 52,599	4,099	55,050 – 55,099	4,332	57,550 – 57,599	4,564
50,100 – 50,149	3,872	52,600 – 52,649	4,104	55,100 – 55,149	4,337	57,600 – 57,649	4,569
50,150 – 50,199	3,876	52,650 – 52,699	4,109	55,150 – 55,199	4,341	57,650 – 57,699	4,574
50,200 – 50,249	3,881	52,700 – 52,749	4,113	55,200 – 55,249	4,346	57,700 – 57,749	4,578
50,250 – 50,299	3,886	52,750 – 52,799	4,118	55,250 – 55,299	4,351	57,750 – 57,799	4,583
50,300 – 50,349	3,890	52,800 – 52,849	4,123	55,300 – 55,349	4,355	57,800 – 57,849	4,588
50,350 – 50,399	3,895	52,850 – 52,899	4,127	55,350 – 55,399	4,360	57,850 – 57,899	4,592
50,400 – 50,449	3,900	52,900 – 52,949	4,132	55,400 – 55,449	4,365	57,900 – 57,949	4,597
50,450 – 50,499	3,904	52,950 – 52,999	4,137	55,450 – 55,499	4,369	57,950 – 57,999	4,602
50,500 – 50,549	3,909	\$53,000 – 53,049	\$4,141	55,500 – 55,549	4,374	\$58,000 – 58,049	\$4,606
50,550 – 50,599	3,913	53,050 – 53,099	4,146	55,550 – 55,599	4,378	58,050 – 58,099	4,611
50,600 – 50,649	3,918	53,100 – 53,149	4,151	55,600 – 55,649	4,383	58,100 – 58,149	4,616
50,650 – 50,699	3,923	53,150 – 53,199	4,155	55,650 – 55,699	4,388	58,150 – 58,199	4,620
50,700 – 50,749	3,927	53,200 – 53,249	4,160	55,700 – 55,749	4,392	58,200 – 58,249	4,625
50,750 – 50,799	3,932	53,250 – 53,299	4,165	55,750 – 55,799	4,397	58,250 – 58,299	4,630
50,800 – 50,849	3,937	53,300 – 53,349	4,169	55,800 – 55,849	4,402	58,300 – 58,349	4,634
50,850 – 50,899	3,941	53,350 – 53,399	4,174	55,850 – 55,899	4,406	58,350 – 58,399	4,639
50,900 – 50,949	3,946	53,400 – 53,449	4,179	55,900 – 55,949	4,411	58,400 – 58,449	4,644
50,950 – 50,999	3,951	53,450 – 53,499	4,183	55,950 – 55,999	4,416	58,450 – 58,499	4,648
\$51,000 – 51,049	\$3,955	53,500 – 53,549	4,188	\$56,000 – 56,049	\$4,420	58,500 – 58,549	4,653
51,050 – 51,099	3,960	53,550 – 53,599	4,192	56,050 – 56,099	4,425	58,550 – 58,599	4,657
51,100 – 51,149	3,965	53,600 – 53,649	4,197	56,100 – 56,149	4,430	58,600 – 58,649	4,662
51,150 – 51,199	3,969	53,650 – 53,699	4,202	56,150 – 56,199	4,434	58,650 – 58,699	4,667
51,200 – 51,249	3,974	53,700 – 53,749	4,206	56,200 – 56,249	4,439	58,700 – 58,749	4,671
51,250 – 51,299	3,979	53,750 – 53,799	4,211	56,250 – 56,299	4,444	58,750 – 58,799	4,676
51,300 – 51,349	3,983	53,800 – 53,849	4,216	56,300 – 56,349	4,448	58,800 – 58,849	4,681
51,350 – 51,399	3,988	53,850 – 53,899	4,220	56,350 – 56,399	4,453	58,850 – 58,899	4,685
51,400 – 51,449	3,993	53,900 – 53,949	4,225	56,400 – 56,449	4,458	58,900 – 58,949	4,690
51,450 – 51,499	3,997	53,950 – 53,999	4,230	56,450 – 56,499	4,462	58,950 – 58,999	4,695
51,500 – 51,549	4,002	\$54,000 – 54,049	\$4,234	56,500 – 56,549	4,467	\$59,000 – 59,049	\$4,699
51,550 – 51,599	4,006	54,050 – 54,099	4,239	56,550 – 56,599	4,471	59,050 – 59,099	4,704
51,600 – 51,649	4,011	54,100 – 54,149	4,244	56,600 – 56,649	4,476	59,100 – 59,149	4,709
51,650 – 51,699	4,016	54,150 – 54,199	4,248	56,650 – 56,699	4,481	59,150 – 59,199	4,713
51,700 – 51,749	4,020	54,200 – 54,249	4,253	56,700 – 56,749	4,485	59,200 – 59,249	4,718
51,750 – 51,799	4,025	54,250 – 54,299	4,258	56,750 – 56,799	4,490	59,250 – 59,299	4,723
51,800 – 51,849	4,030	54,300 – 54,349	4,262	56,800 – 56,849	4,495	59,300 – 59,349	4,727
51,850 – 51,899	4,034	54,350 – 54,399	4,267	56,850 – 56,899	4,499	59,350 – 59,399	4,732
51,900 – 51,949	4,039	54,400 – 54,449	4,272	56,900 – 56,949	4,504	59,400 – 59,449	4,737
51,950 – 51,999	4,044	54,450 – 54,499	4,276	56,950 – 56,999	4,509	59,450 – 59,499	4,741
\$52,000 – 52,049	\$4,048	54,500 – 54,549	4,281	\$57,000 – 57,049	\$4,513	59,500 – 59,549	4,746
52,050 – 52,099	4,053	54,550 – 54,599	4,285	57,050 – 57,099	4,518	59,550 – 59,599	4,750
52,100 – 52,149	4,058	54,600 – 54,649	4,290	57,100 – 57,149	4,523	59,600 – 59,649	4,755
52,150 – 52,199	4,062	54,650 – 54,699	4,295	57,150 – 57,199	4,527	59,650 – 59,699	4,760
52,200 – 52,249	4,067	54,700 – 54,749	4,299	57,200 – 57,249	4,532	59,700 – 59,749	4,764
52,250 – 52,299	4,072	54,750 – 54,799	4,304	57,250 – 57,299	4,537	59,750 – 59,799	4,769
52,300 – 52,349	4,076	54,800 – 54,849	4,309	57,300 – 57,349	4,541	59,800 – 59,849	4,774
52,350 – 52,399	4,081	54,850 – 54,899	4,313	57,350 – 57,399	4,546	59,850 – 59,899	4,778
52,400 – 52,449	4,086	54,900 – 54,949	4,318	57,400 – 57,449	4,551	59,900 – 59,949	4,783
52,450 – 52,499	4,090	54,950 – 54,999	4,323	57,450 – 57,499	4,555	59,950 – 59,999	4,788

<i>Taxable income</i>	<i>Amount of tax</i>						
\$60,000 – 62,499		\$62,500 – 64,999		\$65,000 – 67,499		\$67,500 – 69,999	
\$60,000 – 60,049	\$4,792	\$62,500 – 62,549	\$5,025	\$65,000 – 65,049	\$5,257	\$67,500 – 67,549	\$5,490
60,050 – 60,099	4,797	62,550 – 62,599	5,029	65,050 – 65,099	5,262	67,550 – 67,599	5,494
60,100 – 60,149	4,802	62,600 – 62,649	5,034	65,100 – 65,149	5,267	67,600 – 67,649	5,499
60,150 – 60,199	4,806	62,650 – 62,699	5,039	65,150 – 65,199	5,271	67,650 – 67,699	5,504
60,200 – 60,249	4,811	62,700 – 62,749	5,043	65,200 – 65,249	5,276	67,700 – 67,749	5,508
60,250 – 60,299	4,816	62,750 – 62,799	5,048	65,250 – 65,299	5,281	67,750 – 67,799	5,513
60,300 – 60,349	4,820	62,800 – 62,849	5,053	65,300 – 65,349	5,285	67,800 – 67,849	5,518
60,350 – 60,399	4,825	62,850 – 62,899	5,057	65,350 – 65,399	5,290	67,850 – 67,899	5,522
60,400 – 60,449	4,830	62,900 – 62,949	5,062	65,400 – 65,449	5,295	67,900 – 67,949	5,527
60,450 – 60,499	4,834	62,950 – 62,999	5,067	65,450 – 65,499	5,299	67,950 – 67,999	5,532
60,500 – 60,549	4,839	\$63,000 – 63,049	\$5,071	65,500 – 65,549	5,304	\$68,000 – 68,049	\$5,536
60,550 – 60,599	4,843	63,050 – 63,099	5,076	65,550 – 65,599	5,308	68,050 – 68,099	5,541
60,600 – 60,649	4,848	63,100 – 63,149	5,081	65,600 – 65,649	5,313	68,100 – 68,149	5,546
60,650 – 60,699	4,853	63,150 – 63,199	5,085	65,650 – 65,699	5,318	68,150 – 68,199	5,550
60,700 – 60,749	4,857	63,200 – 63,249	5,090	65,700 – 65,749	5,322	68,200 – 68,249	5,555
60,750 – 60,799	4,862	63,250 – 63,299	5,095	65,750 – 65,799	5,327	68,250 – 68,299	5,560
60,800 – 60,849	4,867	63,300 – 63,349	5,099	65,800 – 65,849	5,332	68,300 – 68,349	5,564
60,850 – 60,899	4,871	63,350 – 63,399	5,104	65,850 – 65,899	5,336	68,350 – 68,399	5,569
60,900 – 60,949	4,876	63,400 – 63,449	5,109	65,900 – 65,949	5,341	68,400 – 68,449	5,574
60,950 – 60,999	4,881	63,450 – 63,499	5,113	65,950 – 65,999	5,346	68,450 – 68,499	5,578
\$61,000 – 61,049	\$4,885	63,500 – 63,549	5,118	\$66,000 – 66,049	\$5,350	68,500 – 68,549	5,583
61,050 – 61,099	4,890	63,550 – 63,599	5,122	66,050 – 66,099	5,355	68,550 – 68,599	5,587
61,100 – 61,149	4,895	63,600 – 63,649	5,127	66,100 – 66,149	5,360	68,600 – 68,649	5,592
61,150 – 61,199	4,899	63,650 – 63,699	5,132	66,150 – 66,199	5,364	68,650 – 68,699	5,597
61,200 – 61,249	4,904	63,700 – 63,749	5,136	66,200 – 66,249	5,369	68,700 – 68,749	5,601
61,250 – 61,299	4,909	63,750 – 63,799	5,141	66,250 – 66,299	5,374	68,750 – 68,799	5,606
61,300 – 61,349	4,913	63,800 – 63,849	5,146	66,300 – 66,349	5,378	68,800 – 68,849	5,611
61,350 – 61,399	4,918	63,850 – 63,899	5,150	66,350 – 66,399	5,383	68,850 – 68,899	5,615
61,400 – 61,449	4,923	63,900 – 63,949	5,155	66,400 – 66,449	5,388	68,900 – 68,949	5,620
61,450 – 61,499	4,927	63,950 – 63,999	5,160	66,450 – 66,499	5,392	68,950 – 68,999	5,625
61,500 – 61,549	4,932	\$64,000 – 64,049	\$5,164	66,500 – 66,549	5,397	\$69,000 – 69,049	\$5,629
61,550 – 61,599	4,936	64,050 – 64,099	5,169	66,550 – 66,599	5,401	69,050 – 69,099	5,634
61,600 – 61,649	4,941	64,100 – 64,149	5,174	66,600 – 66,649	5,406	69,100 – 69,149	5,639
61,650 – 61,699	4,946	64,150 – 64,199	5,178	66,650 – 66,699	5,411	69,150 – 69,199	5,643
61,700 – 61,749	4,950	64,200 – 64,249	5,183	66,700 – 66,749	5,415	69,200 – 69,249	5,648
61,750 – 61,799	4,955	64,250 – 64,299	5,188	66,750 – 66,799	5,420	69,250 – 69,299	5,653
61,800 – 61,849	4,960	64,300 – 64,349	5,192	66,800 – 66,849	5,425	69,300 – 69,349	5,657
61,850 – 61,899	4,964	64,350 – 64,399	5,197	66,850 – 66,899	5,429	69,350 – 69,399	5,662
61,900 – 61,949	4,969	64,400 – 64,449	5,202	66,900 – 66,949	5,434	69,400 – 69,449	5,667
61,950 – 61,999	4,974	64,450 – 64,499	5,206	66,950 – 66,999	5,439	69,450 – 69,499	5,671
\$62,000 – 62,049	\$4,978	64,500 – 64,549	5,211	\$67,000 – 67,049	\$5,443	69,500 – 69,549	5,676
62,050 – 62,099	4,983	64,550 – 64,599	5,215	67,050 – 67,099	5,448	69,550 – 69,599	5,680
62,100 – 62,149	4,988	64,600 – 64,649	5,220	67,100 – 67,149	5,453	69,600 – 69,649	5,685
62,150 – 62,199	4,992	64,650 – 64,699	5,225	67,150 – 67,199	5,457	69,650 – 69,699	5,690
62,200 – 62,249	4,997	64,700 – 64,749	5,229	67,200 – 67,249	5,462	69,700 – 69,749	5,694
62,250 – 62,299	5,002	64,750 – 64,799	5,234	67,250 – 67,299	5,467	69,750 – 69,799	5,699
62,300 – 62,349	5,006	64,800 – 64,849	5,239	67,300 – 67,349	5,471	69,800 – 69,849	5,704
62,350 – 62,399	5,011	64,850 – 64,899	5,243	67,350 – 67,399	5,476	69,850 – 69,899	5,708
62,400 – 62,449	5,016	64,900 – 64,949	5,248	67,400 – 67,449	5,481	69,900 – 69,949	5,713
62,450 – 62,499	5,020	64,950 – 64,999	5,253	67,450 – 67,499	5,485	69,950 – 69,999	5,718

Tax tables for income of \$100,000 or less continued

<i>Taxable income</i>	<i>Amount of tax</i>						
\$70,000 – 72,499		\$72,500 – 74,999		\$75,000 – 77,499		\$77,500 – 79,999	
\$70,000 – 70,049	\$5,722	\$72,500 – 72,549	\$5,955	\$75,000 – 75,049	\$6,187	\$77,500 – 77,549	\$6,420
70,050 – 70,099	5,727	72,550 – 72,599	5,959	75,050 – 75,099	6,192	77,550 – 77,599	6,424
70,100 – 70,149	5,732	72,600 – 72,649	5,964	75,100 – 75,149	6,197	77,600 – 77,649	6,429
70,150 – 70,199	5,736	72,650 – 72,699	5,969	75,150 – 75,199	6,201	77,650 – 77,699	6,434
70,200 – 70,249	5,741	72,700 – 72,749	5,973	75,200 – 75,249	6,206	77,700 – 77,749	6,438
70,250 – 70,299	5,746	72,750 – 72,799	5,978	75,250 – 75,299	6,211	77,750 – 77,799	6,443
70,300 – 70,349	5,750	72,800 – 72,849	5,983	75,300 – 75,349	6,215	77,800 – 77,849	6,448
70,350 – 70,399	5,755	72,850 – 72,899	5,987	75,350 – 75,399	6,220	77,850 – 77,899	6,452
70,400 – 70,449	5,760	72,900 – 72,949	5,992	75,400 – 75,449	6,225	77,900 – 77,949	6,457
70,450 – 70,499	5,764	72,950 – 72,999	5,997	75,450 – 75,499	6,229	77,950 – 77,999	6,462
70,500 – 70,549	5,769	\$73,000 – 73,049	\$6,001	75,500 – 75,549	6,234	\$78,000 – 78,049	\$6,466
70,550 – 70,599	5,773	73,050 – 73,099	6,006	75,550 – 75,599	6,238	78,050 – 78,099	6,471
70,600 – 70,649	5,778	73,100 – 73,149	6,011	75,600 – 75,649	6,243	78,100 – 78,149	6,476
70,650 – 70,699	5,783	73,150 – 73,199	6,015	75,650 – 75,699	6,248	78,150 – 78,199	6,480
70,700 – 70,749	5,787	73,200 – 73,249	6,020	75,700 – 75,749	6,252	78,200 – 78,249	6,485
70,750 – 70,799	5,792	73,250 – 73,299	6,025	75,750 – 75,799	6,257	78,250 – 78,299	6,490
70,800 – 70,849	5,797	73,300 – 73,349	6,029	75,800 – 75,849	6,262	78,300 – 78,349	6,494
70,850 – 70,899	5,801	73,350 – 73,399	6,034	75,850 – 75,899	6,266	78,350 – 78,399	6,499
70,900 – 70,949	5,806	73,400 – 73,449	6,039	75,900 – 75,949	6,271	78,400 – 78,449	6,504
70,950 – 70,999	5,811	73,450 – 73,499	6,043	75,950 – 75,999	6,276	78,450 – 78,499	6,508
\$71,000 – 71,049	\$5,815	73,500 – 73,549	6,048	\$76,000 – 76,049	\$6,280	78,500 – 78,549	6,513
71,050 – 71,099	5,820	73,550 – 73,599	6,052	76,050 – 76,099	6,285	78,550 – 78,599	6,517
71,100 – 71,149	5,825	73,600 – 73,649	6,057	76,100 – 76,149	6,290	78,600 – 78,649	6,522
71,150 – 71,199	5,829	73,650 – 73,699	6,062	76,150 – 76,199	6,294	78,650 – 78,699	6,527
71,200 – 71,249	5,834	73,700 – 73,749	6,066	76,200 – 76,249	6,299	78,700 – 78,749	6,531
71,250 – 71,299	5,839	73,750 – 73,799	6,071	76,250 – 76,299	6,304	78,750 – 78,799	6,536
71,300 – 71,349	5,843	73,800 – 73,849	6,076	76,300 – 76,349	6,308	78,800 – 78,849	6,541
71,350 – 71,399	5,848	73,850 – 73,899	6,080	76,350 – 76,399	6,313	78,850 – 78,899	6,545
71,400 – 71,449	5,853	73,900 – 73,949	6,085	76,400 – 76,449	6,318	78,900 – 78,949	6,550
71,450 – 71,499	5,857	73,950 – 73,999	6,090	76,450 – 76,499	6,322	78,950 – 78,999	6,555
71,500 – 71,549	5,862	\$74,000 – 74,049	\$6,094	76,500 – 76,549	6,327	\$79,000 – 79,049	\$6,559
71,550 – 71,599	5,866	74,050 – 74,099	6,099	76,550 – 76,599	6,331	79,050 – 79,099	6,564
71,600 – 71,649	5,871	74,100 – 74,149	6,104	76,600 – 76,649	6,336	79,100 – 79,149	6,569
71,650 – 71,699	5,876	74,150 – 74,199	6,108	76,650 – 76,699	6,341	79,150 – 79,199	6,573
71,700 – 71,749	5,880	74,200 – 74,249	6,113	76,700 – 76,749	6,345	79,200 – 79,249	6,578
71,750 – 71,799	5,885	74,250 – 74,299	6,118	76,750 – 76,799	6,350	79,250 – 79,299	6,583
71,800 – 71,849	5,890	74,300 – 74,349	6,122	76,800 – 76,849	6,355	79,300 – 79,349	6,587
71,850 – 71,899	5,894	74,350 – 74,399	6,127	76,850 – 76,899	6,359	79,350 – 79,399	6,592
71,900 – 71,949	5,899	74,400 – 74,449	6,132	76,900 – 76,949	6,364	79,400 – 79,449	6,597
71,950 – 71,999	5,904	74,450 – 74,499	6,136	76,950 – 76,999	6,369	79,450 – 79,499	6,601
\$72,000 – 72,049	\$5,908	74,500 – 74,549	6,141	\$77,000 – 77,049	\$6,373	79,500 – 79,549	6,606
72,050 – 72,099	5,913	74,550 – 74,599	6,145	77,050 – 77,099	6,378	79,550 – 79,599	6,610
72,100 – 72,149	5,918	74,600 – 74,649	6,150	77,100 – 77,149	6,383	79,600 – 79,649	6,615
72,150 – 72,199	5,922	74,650 – 74,699	6,155	77,150 – 77,199	6,387	79,650 – 79,699	6,620
72,200 – 72,249	5,927	74,700 – 74,749	6,159	77,200 – 77,249	6,392	79,700 – 79,749	6,624
72,250 – 72,299	5,932	74,750 – 74,799	6,164	77,250 – 77,299	6,397	79,750 – 79,799	6,629
72,300 – 72,349	5,936	74,800 – 74,849	6,169	77,300 – 77,349	6,401	79,800 – 79,849	6,634
72,350 – 72,399	5,941	74,850 – 74,899	6,173	77,350 – 77,399	6,406	79,850 – 79,899	6,638
72,400 – 72,449	5,946	74,900 – 74,949	6,178	77,400 – 77,449	6,411	79,900 – 79,949	6,643
72,450 – 72,499	5,950	74,950 – 74,999	6,183	77,450 – 77,499	6,415	79,950 – 79,999	6,648

<i>Taxable income</i>	<i>Amount of tax</i>						
\$80,000 – 82,499		\$82,500 – 84,999		\$85,000 – 87,499		\$87,500 – 89,999	
\$80,000 – 80,049	\$6,652	\$82,500 – 82,549	\$6,885	\$85,000 – 85,049	\$7,117	\$87,500 – 87,549	\$7,350
80,050 – 80,099	6,657	82,550 – 82,599	6,889	85,050 – 85,099	7,122	87,550 – 87,599	7,354
80,100 – 80,149	6,662	82,600 – 82,649	6,894	85,100 – 85,149	7,127	87,600 – 87,649	7,359
80,150 – 80,199	6,666	82,650 – 82,699	6,899	85,150 – 85,199	7,131	87,650 – 87,699	7,364
80,200 – 80,249	6,671	82,700 – 82,749	6,903	85,200 – 85,249	7,136	87,700 – 87,749	7,368
80,250 – 80,299	6,676	82,750 – 82,799	6,908	85,250 – 85,299	7,141	87,750 – 87,799	7,373
80,300 – 80,349	6,680	82,800 – 82,849	6,913	85,300 – 85,349	7,145	87,800 – 87,849	7,378
80,350 – 80,399	6,685	82,850 – 82,899	6,917	85,350 – 85,399	7,150	87,850 – 87,899	7,382
80,400 – 80,449	6,690	82,900 – 82,949	6,922	85,400 – 85,449	7,155	87,900 – 87,949	7,387
80,450 – 80,499	6,694	82,950 – 82,999	6,927	85,450 – 85,499	7,159	87,950 – 87,999	7,392
80,500 – 80,549	6,699	\$83,000 – 83,049	\$6,931	85,500 – 85,549	7,164	\$88,000 – 88,049	\$7,396
80,550 – 80,599	6,703	83,050 – 83,099	6,936	85,550 – 85,599	7,168	88,050 – 88,099	7,401
80,600 – 80,649	6,708	83,100 – 83,149	6,941	85,600 – 85,649	7,173	88,100 – 88,149	7,406
80,650 – 80,699	6,713	83,150 – 83,199	6,945	85,650 – 85,699	7,178	88,150 – 88,199	7,410
80,700 – 80,749	6,717	83,200 – 83,249	6,950	85,700 – 85,749	7,182	88,200 – 88,249	7,415
80,750 – 80,799	6,722	83,250 – 83,299	6,955	85,750 – 85,799	7,187	88,250 – 88,299	7,420
80,800 – 80,849	6,727	83,300 – 83,349	6,959	85,800 – 85,849	7,192	88,300 – 88,349	7,424
80,850 – 80,899	6,731	83,350 – 83,399	6,964	85,850 – 85,899	7,196	88,350 – 88,399	7,429
80,900 – 80,949	6,736	83,400 – 83,449	6,969	85,900 – 85,949	7,201	88,400 – 88,449	7,434
80,950 – 80,999	6,741	83,450 – 83,499	6,973	85,950 – 85,999	7,206	88,450 – 88,499	7,438
\$81,000 – 81,049	\$6,745	83,500 – 83,549	6,978	\$86,000 – 86,049	\$7,210	88,500 – 88,549	7,443
81,050 – 81,099	6,750	83,550 – 83,599	6,982	86,050 – 86,099	7,215	88,550 – 88,599	7,447
81,100 – 81,149	6,755	83,600 – 83,649	6,987	86,100 – 86,149	7,220	88,600 – 88,649	7,452
81,150 – 81,199	6,759	83,650 – 83,699	6,992	86,150 – 86,199	7,224	88,650 – 88,699	7,457
81,200 – 81,249	6,764	83,700 – 83,749	6,996	86,200 – 86,249	7,229	88,700 – 88,749	7,461
81,250 – 81,299	6,769	83,750 – 83,799	7,001	86,250 – 86,299	7,234	88,750 – 88,799	7,466
81,300 – 81,349	6,773	83,800 – 83,849	7,006	86,300 – 86,349	7,238	88,800 – 88,849	7,471
81,350 – 81,399	6,778	83,850 – 83,899	7,010	86,350 – 86,399	7,243	88,850 – 88,899	7,475
81,400 – 81,449	6,783	83,900 – 83,949	7,015	86,400 – 86,449	7,248	88,900 – 88,949	7,480
81,450 – 81,499	6,787	83,950 – 83,999	7,020	86,450 – 86,499	7,252	88,950 – 88,999	7,485
81,500 – 81,549	6,792	\$84,000 – 84,049	\$7,024	86,500 – 86,549	7,257	\$89,000 – 89,049	\$7,489
81,550 – 81,599	6,796	84,050 – 84,099	7,029	86,550 – 86,599	7,261	89,050 – 89,099	7,494
81,600 – 81,649	6,801	84,100 – 84,149	7,034	86,600 – 86,649	7,266	89,100 – 89,149	7,499
81,650 – 81,699	6,806	84,150 – 84,199	7,038	86,650 – 86,699	7,271	89,150 – 89,199	7,503
81,700 – 81,749	6,810	84,200 – 84,249	7,043	86,700 – 86,749	7,275	89,200 – 89,249	7,508
81,750 – 81,799	6,815	84,250 – 84,299	7,048	86,750 – 86,799	7,280	89,250 – 89,299	7,513
81,800 – 81,849	6,820	84,300 – 84,349	7,052	86,800 – 86,849	7,285	89,300 – 89,349	7,517
81,850 – 81,899	6,824	84,350 – 84,399	7,057	86,850 – 86,899	7,289	89,350 – 89,399	7,522
81,900 – 81,949	6,829	84,400 – 84,449	7,062	86,900 – 86,949	7,294	89,400 – 89,449	7,527
81,950 – 81,999	6,834	84,450 – 84,499	7,066	86,950 – 86,999	7,299	89,450 – 89,499	7,531
\$82,000 – 82,049	\$6,838	84,500 – 84,549	7,071	\$87,000 – 87,049	\$7,303	89,500 – 89,549	7,536
82,050 – 82,099	6,843	84,550 – 84,599	7,075	87,050 – 87,099	7,308	89,550 – 89,599	7,540
82,100 – 82,149	6,848	84,600 – 84,649	7,080	87,100 – 87,149	7,313	89,600 – 89,649	7,545
82,150 – 82,199	6,852	84,650 – 84,699	7,085	87,150 – 87,199	7,317	89,650 – 89,699	7,550
82,200 – 82,249	6,857	84,700 – 84,749	7,089	87,200 – 87,249	7,322	89,700 – 89,749	7,554
82,250 – 82,299	6,862	84,750 – 84,799	7,094	87,250 – 87,299	7,327	89,750 – 89,799	7,559
82,300 – 82,349	6,866	84,800 – 84,849	7,099	87,300 – 87,349	7,331	89,800 – 89,849	7,564
82,350 – 82,399	6,871	84,850 – 84,899	7,103	87,350 – 87,399	7,336	89,850 – 89,899	7,568
82,400 – 82,449	6,876	84,900 – 84,949	7,108	87,400 – 87,449	7,341	89,900 – 89,949	7,573
82,450 – 82,499	6,880	84,950 – 84,999	7,113	87,450 – 87,499	7,345	89,950 – 89,999	7,578

Tax tables for income of \$100,000 or less continued

<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>
\$90,000 – 92,499		\$92,500 – 94,999		\$95,000 – 97,499		\$97,500 – 100,000	
\$90,000 – 90,049	\$7,582	\$92,500 – 92,549	\$7,815	\$95,000 – 95,049	\$8,047	\$97,500 – 97,549	\$8,280
90,050 – 90,099	7,587	92,550 – 92,599	7,819	95,050 – 95,099	8,052	97,550 – 97,599	8,284
90,100 – 90,149	7,592	92,600 – 92,649	7,824	95,100 – 95,149	8,057	97,600 – 97,649	8,289
90,150 – 90,199	7,596	92,650 – 92,699	7,829	95,150 – 95,199	8,061	97,650 – 97,699	8,294
90,200 – 90,249	7,601	92,700 – 92,749	7,833	95,200 – 95,249	8,066	97,700 – 97,749	8,298
90,250 – 90,299	7,606	92,750 – 92,799	7,838	95,250 – 95,299	8,071	97,750 – 97,799	8,303
90,300 – 90,349	7,610	92,800 – 92,849	7,843	95,300 – 95,349	8,075	97,800 – 97,849	8,308
90,350 – 90,399	7,615	92,850 – 92,899	7,847	95,350 – 95,399	8,080	97,850 – 97,899	8,312
90,400 – 90,449	7,620	92,900 – 92,949	7,852	95,400 – 95,449	8,085	97,900 – 97,949	8,317
90,450 – 90,499	7,624	92,950 – 92,999	7,857	95,450 – 95,499	8,089	97,950 – 97,999	8,322
90,500 – 90,549	7,629	\$93,000 – 93,049	\$7,861	95,500 – 95,549	8,094	\$98,000 – 98,049	\$8,326
90,550 – 90,599	7,633	93,050 – 93,099	7,866	95,550 – 95,599	8,098	98,050 – 98,099	8,331
90,600 – 90,649	7,638	93,100 – 93,149	7,871	95,600 – 95,649	8,103	98,100 – 98,149	8,336
90,650 – 90,699	7,643	93,150 – 93,199	7,875	95,650 – 95,699	8,108	98,150 – 98,199	8,340
90,700 – 90,749	7,647	93,200 – 93,249	7,880	95,700 – 95,749	8,112	98,200 – 98,249	8,345
90,750 – 90,799	7,652	93,250 – 93,299	7,885	95,750 – 95,799	8,117	98,250 – 98,299	8,350
90,800 – 90,849	7,657	93,300 – 93,349	7,889	95,800 – 95,849	8,122	98,300 – 98,349	8,354
90,850 – 90,899	7,661	93,350 – 93,399	7,894	95,850 – 95,899	8,126	98,350 – 98,399	8,359
90,900 – 90,949	7,666	93,400 – 93,449	7,899	95,900 – 95,949	8,131	98,400 – 98,449	8,364
90,950 – 90,999	7,671	93,450 – 93,499	7,903	95,950 – 95,999	8,136	98,450 – 98,499	8,368
\$91,000 – 91,049	\$7,675	93,500 – 93,549	7,908	\$96,000 – 96,049	\$8,140	98,500 – 98,549	8,373
91,050 – 91,099	7,680	93,550 – 93,599	7,912	96,050 – 96,099	8,145	98,550 – 98,599	8,377
91,100 – 91,149	7,685	93,600 – 93,649	7,917	96,100 – 96,149	8,150	98,600 – 98,649	8,382
91,150 – 91,199	7,689	93,650 – 93,699	7,922	96,150 – 96,199	8,154	98,650 – 98,699	8,387
91,200 – 91,249	7,694	93,700 – 93,749	7,926	96,200 – 96,249	8,159	98,700 – 98,749	8,391
91,250 – 91,299	7,699	93,750 – 93,799	7,931	96,250 – 96,299	8,164	98,750 – 98,799	8,396
91,300 – 91,349	7,703	93,800 – 93,849	7,936	96,300 – 96,349	8,168	98,800 – 98,849	8,401
91,350 – 91,399	7,708	93,850 – 93,899	7,940	96,350 – 96,399	8,173	98,850 – 98,899	8,405
91,400 – 91,449	7,713	93,900 – 93,949	7,945	96,400 – 96,449	8,178	98,900 – 98,949	8,410
91,450 – 91,499	7,717	93,950 – 93,999	7,950	96,450 – 96,499	8,182	98,950 – 98,999	8,415
91,500 – 91,549	7,722	\$94,000 – 94,049	\$7,954	96,500 – 96,549	8,187	\$99,000 – 99,049	\$8,419
91,550 – 91,599	7,726	94,050 – 94,099	7,959	96,550 – 96,599	8,191	99,050 – 99,099	8,424
91,600 – 91,649	7,731	94,100 – 94,149	7,964	96,600 – 96,649	8,196	99,100 – 99,149	8,429
91,650 – 91,699	7,736	94,150 – 94,199	7,968	96,650 – 96,699	8,201	99,150 – 99,199	8,433
91,700 – 91,749	7,740	94,200 – 94,249	7,973	96,700 – 96,749	8,205	99,200 – 99,249	8,438
91,750 – 91,799	7,745	94,250 – 94,299	7,978	96,750 – 96,799	8,210	99,250 – 99,299	8,443
91,800 – 91,849	7,750	94,300 – 94,349	7,982	96,800 – 96,849	8,215	99,300 – 99,349	8,447
91,850 – 91,899	7,754	94,350 – 94,399	7,987	96,850 – 96,899	8,219	99,350 – 99,399	8,452
91,900 – 91,949	7,759	94,400 – 94,449	7,992	96,900 – 96,949	8,224	99,400 – 99,449	8,457
91,950 – 91,999	7,764	94,450 – 94,499	7,996	96,950 – 96,999	8,229	99,450 – 99,499	8,461
\$92,000 – 92,049	\$7,768	94,500 – 94,549	8,001	\$97,000 – 97,049	\$8,233	99,500 – 99,549	8,466
92,050 – 92,099	7,773	94,550 – 94,599	8,005	97,050 – 97,099	8,238	99,550 – 99,599	8,470
92,100 – 92,149	7,778	94,600 – 94,649	8,010	97,100 – 97,149	8,243	99,600 – 99,649	8,475
92,150 – 92,199	7,782	94,650 – 94,699	8,015	97,150 – 97,199	8,247	99,650 – 99,699	8,480
92,200 – 92,249	7,787	94,700 – 94,749	8,019	97,200 – 97,249	8,252	99,700 – 99,749	8,484
92,250 – 92,299	7,792	94,750 – 94,799	8,024	97,250 – 97,299	8,257	99,750 – 99,799	8,489
92,300 – 92,349	7,796	94,800 – 94,849	8,029	97,300 – 97,349	8,261	99,800 – 99,849	8,494
92,350 – 92,399	7,801	94,850 – 94,899	8,033	97,350 – 97,399	8,266	99,850 – 99,899	8,498
92,400 – 92,449	7,806	94,900 – 94,949	8,038	97,400 – 97,449	8,271	99,900 – 99,949	8,503
92,450 – 92,499	7,810	94,950 – 94,999	8,043	97,450 – 97,499	8,275	99,950 – 99,999	8,508
						\$100,000	\$8,510

Over \$100,000, use Calculation I on page 11.



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The **DC College Savings Plan** is a great way to put money away for a child's education. **And, it is a great way to save on taxes.**

- The earnings potential on every penny you contribute is enhanced by Federal and District* tax-free growth.
- Deduct up to \$3,000 annually in plan contributions from your federal adjusted gross income on your DC tax return (up to \$6,000 for married couples filing jointly if both own accounts).** (If you contributed in 2004, don't forget to claim your current deduction.)***
- Earnings won't be subject to federal or DC income tax when withdrawn for qualifying higher education expenses.****
- Amounts greater than \$3,000 contributed to one or more accounts in any one tax year may be carried forward, subject to the annual limit, as a deduction in subsequent tax years, up to five years from the contribution date.
- A change of the designated beneficiary is not a taxable event if the new beneficiary is a member of the family of the former beneficiary.
- Once the account has been in existence for two years, the account owner may roll over any part of the account balance to another state sponsored college savings plan, with no tax consequences.*****

*For DC residents.

**Rollovers are not considered contributions for DC tax-purposes.

***To be eligible for the 2004 tax-year deduction, contributions must be postmarked by December 31, 2004.

****Earnings are free of federal tax through 2010 when used for qualifying expenses, e.g. tuition, room and board.

*****The tax deduction is subject to recapture if, within two years of establishing the Account, the Account is rolled over into another state's qualified tuition program.

Not intended to be an offer to purchase a municipal fund security. Terms and conditions for this program are currently under review and are subject to change. A Program Disclosure Booklet which describes specific terms and conditions will be mailed to you on request. The District of Columbia does not guarantee investments in the program. Investments may lose value. In addition, tax benefits for the program have limitations. Consult your professional tax advisor before investing. The DC College Savings Plan is underwritten and distributed by Calvert Distributors Inc., member NASD/SIPC, a subsidiary of Calvert Group, Ltd.



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Schedule L, Lower Income Long-Term Homeowner Credit

This credit gives a refund to certain taxpayers that have lived in DC property as their principal residence long-term who have had their real property tax raised by 105 percent or more. Those taxpayers that qualify for this credit will have a Schedule L mailed to them directly. If you receive a Schedule L and wish to apply for this credit, please send the Schedule L in with your D-40 form. If you are not required to file a Form D-40, follow the instruction on the Schedule L for mailing it.